



Sidney

TOWN OF SIDNEY

FINANCIAL PLAN

2026-2030

February 17, 2026

DRAFT



2026 BUDGET



TOWN OF SIDNEY
FINANCIAL PLAN – 2026-2030
INTRODUCTION

The Community Charter requires that Sidney Council adopt a Five-Year Financial Plan bylaw each year, prior to adoption of the annual property tax bylaw. This document provides an overview of the draft financial plan that will be introduced to Council and the public on February 17th.

The Town's budget is broken out into the following components:

- General Operating Fund
- Water Fund
- Sewer Fund
- Capital

This supporting document provides the following information on the above components:

- Proposed tax increase and summary of major budget impacts
- Table summary of Revenues and Expenditures by type for each fund
- Net budget summary, listing total budget and yearly changes for each department within each fund
- Total Revenues and Expenditures by department, with major changes explained
- Listing of Supplemental Items
- Listing of Capital projects included in the Financial Plan.

The Town's website has additional budget information and resources, including copies of staff presentations and reports to Council. Please also refer to these resources for a more detailed understanding of the budget and its approval process. This information may be found under the *Financial Accountability/Budget* section of our website.

Town of Sidney 2026-2030 Financial Plan

Town staff are pleased to present a draft financial plan that has been developed to maintain or enhance existing levels of service to taxpayers, and to support Council's strategic goals. Staff always look for internal efficiencies first, before bringing forward any proposal for a tax increase. General cost increases, as well as the desire to respond to the demands for more and better services, make it difficult to avoid annual tax increases.

The draft 2026-2030 Financial Plan starts out with a proposed general tax increase of 12.4%. This amount includes numerous requests that have not yet been approved by Council, and is only a starting point for budget deliberations. Over the course of the budget process, Council may choose to add or remove certain projects and initiatives, which would have a bearing on the final tax impact. The impact of this tax increase to the average residence is about \$247 for the year, or about \$20 per month.

The summary below provides a high-level overview of some of the major factors that have influenced the development of the draft financial plan.

- **Ongoing Impacts of Phasing Back to Full Taxation Level**

During last year's budget process, the impact of the need to phase back to full taxation levels was prominently discussed. Following several post-COVID years featuring tax reductions and the use of Safe Restart funding to balance our budgets – all while unavoidably accommodating new cost pressures – we had to institute our largest tax increase in many years. We knew last year that this phase-back would not be a one-time event, and that the 2026 budget would also feature a larger-than-average tax increase. This has certainly proven to be the case. In effect, tax increases were deferred for several years, due to the need to keep post-pandemic costs down for the community, as well as the availability of temporary senior government funding. When that funding ran out, we had to start making it up by applying those deferred tax increases.

- **Ongoing Impacts of Inflation**

Although there seems to be a gradual return to historic trends, the past few years have seen higher-than-average cost inflation. The inflation rate impacting the 2023 budget was by far the highest that we've seen in decades, at 6.96%. This was followed by 3.71% for the 2024 budget, 2.5% last year, and 2.3% for the most recent year. And those inflation figures are for the general basket of goods, which generally do not represent the Town's expenditures very well. The increases in material and contract prices have been even higher. This situation has been worsened by tariff uncertainties. These accumulated cost pressures have had a significant impact on the Town's budget over the past several years, making it especially challenging to keep increases to a minimum. Perhaps the largest impact of the inflationary climate is on the Town's Reserves. This is discussed in more detail below.

- Expanding Areas of Responsibility

Local governments are under increasing pressure to respond to service needs in areas that have not traditionally been local responsibilities. Factors such as affordable housing, homelessness, climate change, improving accessibility, and medical first response have added to already-demanding pressures to address the more traditional municipal needs, like infrastructure replacement and the expansion of recreational opportunities. The most significant example in the current budget is the downloading of police dispatch costs (discussed in more detail below).

- RCMP Contract

Communities with a population between 5,000 and 15,000 that are served by the RCMP pay 70% of the cost of each officer; the remaining 30% is subsidized by the two senior governments. Even with this subsidy, the cost per officer is now over \$185,000. This cost includes not just the officer, but also vehicles and all the equipment required for duty. Despite the high cost, the RCMP model remains less expensive overall than the creation of a municipal force. The Town shares an RCMP Detachment with North Saanich, one of several cost-shared services with our neighbouring municipalities. The projected increase in the RCMP contract for 2026 is \$178,000.

- RCMP Dispatch Services

While we had some hope last year that the downloading of the costs of RCMP Dispatch services from the Province may be delayed or reversed, that has proven to be overly optimistic. The cost for the first nine months of the service was \$331,500 last year; due to the lack of final confirmation, we chose to fund this new cost from Surplus last year. However, as it is now an ongoing part of our operating budget, we must treat it as a service funded through property taxes. The full-year cost of police dispatch for 2026 is \$430,540. This item alone represents a tax impact of 2.63%; it is included in the Supplemental requests total.

- Public Safety

The increases to Fire and Policing budgets over the past several years represent a high level of commitment to public safety. These two important functions represent over one-third of the tax funded expenditures of the Town; this percentage will be increasing over the next few years, with some of those impacts (RCMP contract costs and Dispatch downloads) outside of our control.

Fire Department call volumes have continued to rise over the past several years. Much of this is driven by medical first response calls, due to shortages within the provincial ambulance service. As the Town grows and densifies, it is important to direct some of our additional tax revenues to public safety.

- Community Support

The Town provides support to many community organizations on an annual basis. The local organizations that receive the most significant support from the Town are the Mary Winspear Centre, the Sidney Museum & Archives Society, and the Shaw Centre for the Salish Sea. Funding of economic development initiatives is also included under Community Support. Community Support makes up a substantial portion of the Town's operating budget. There are no new requests for the coming year.

- Personnel Impacts

There is one new full-time position included in the budget for 2026, a Major Crime Disclosure Clerk for the RCMP; this position, which is cost-shared with the District of North Saanich, was pre-approved late last year. In addition, there are requests for part-time support for two departments: Bylaw Enforcement and Development Services.

The Town's contracts with its two unions, CUPE and the IAFF (representing firefighters), expired at the end of 2024. Negotiations with both unions are still ongoing. While we do not have cost certainty at this time, larger-than-average increases are built into the budget to accommodate the anticipated settlements, which will likely be influenced by recent inflation. The firefighters negotiation has been further impacted by recent events with the North Saanich department. The new contract with the firefighters will feature new work schedules, potential new hires over the term of the contract, and increases to several compensation rates. A lump sum has been included in the financial plan in anticipation of these increases. The numbers will be more certain by next year's budget process.

- Supplemental Requests

These are defined as changes to existing services, or one-time projects or studies that cannot be funded through existing budgets. These requests are itemized and described on pages 18-29. Please note that the cost of the Supplementals is reflected in the projected budget increase. If any of the items are not approved, the tax impact would be reduced. The net budgetary impact of this year's supplemental requests is approximately 5.48%. In addition to this, the full-year impact of several supplemental requests approved for a partial year in 2025 added another 0.3%.

- Reserve Funds and Infrastructure Replacement

The Town remains committed to a high level of investment in replacement reserves for much of its infrastructure and equipment assets. General Fund contributions to the infrastructure replacement reserves increased by \$156,800 for 2026, plus an additional \$205,600 in the Utility Funds. However, recent inflationary pressures have depleted our reserves over the past several years, as we are using what may be called "yesterday's contributions" (i.e. based on pre-inflation costs) for today and tomorrow's replacements. Annual contributions to reserves will have to increase over the coming years to make replacements sustainable.

We have been largely holding off on more significant increases in our annual contributions while we worked through our detailed asset management enhancement project. As that project is nearing completion, Council can expect ongoing updates on the results, and an opportunity to guide future service levels over the coming years.

- Grants and Borrowing

Related to the depletion of our reserves, the draft financial plan features several assumptions regarding the funding of our Capital plan over the next five years. Several Capital projects are funded from either grants or borrowing, as there simply are not enough internal reserves remaining to fund them. Should the grants – for projects such as the Harbour Road Pump Station replacement – not materialize, alternative funding will be required. This would be reflected in next year’s budget. Similarly, there is just over \$4 million in borrowing indicated for our Capital program. As only a small amount of this is slated for 2026, we will have time to carefully review our Capital priorities before committing to long-term debt. This analysis has become unavoidable, as we’ve exhausted most of our discretionary reserves. Careful thought must be put into separating “nice-to-have” projects from “must-have”. It is quite conceivable that next year’s financial plan will present a more modest Capital program.

One example of an initiative that has exhausted our internal funding sources is the Active Transportation Plan (ATP). When adopted several years ago, Council resolved that we should be spending an average of \$1 million per year on implementing this plan. It was identified at the time that we did not have sufficient internal funding for this level of investment. While we have been pursuing grants (and will continue to do so) to help fund these important projects, the level of grant funding is unpredictable. We may be forced to make some ATP projects conditional on grant award.

To a lesser extent, this is also true of certain infrastructure replacement projects. While replacement reserve contributions are likely to increase over the coming years, it will take time to build up the necessary balances. If certain projects are too critical to wait for that build-up, some borrowing may be necessary.

- Surplus Funding

Use of Surplus is a common and effective way to reduce tax increases. Under this budgeting method, we still expect to break even in a typical year. This is achieved through savings in various expenditure areas or increases in conservatively budgeted revenues. While operating deficits will inevitably occur from time to time, we’ve typically enjoyed sufficient accumulated surpluses from prior years to cover the potential annual deficit. The Town has an established policy in place to ensure that sufficient levels of accumulated surplus are maintained. While the level of accumulated surplus may be varied temporarily, it is recommended that we eventually maintain policy minimums.

The level of Surplus funding was increased for 2025, to a total of \$901,500, to reduce some of the tax impacts. This included \$331,500 for the anticipated download of police dispatch costs. A decision was made last year to continue using Surplus to reduce the budget impact for one more year; this year, \$500,000 is included in the budget for this purpose. For the remaining four years of this five-year financial plan, the amount of surplus used to balance the budget decreases to a more traditional level of \$250,000.

At the higher levels of Surplus use over the past few years, there can be no expectation of breaking even through operational savings. The level of accumulated surplus will decrease once again after 2026. The Town’s level of accumulated surplus has decreased below minimum policy levels. Council has asked for a report on the status of surplus, complete with options for replenishment, by the end of 2026.

- Growth in the Tax Base

One factor that helps to keep the tax increase down is growth in the tax base, which is primarily from new construction. Not only does this additional development volume produce building permit revenues, but it also generates new taxes each year to help with the overall cost of services. This growth revenue is the first offset against budget increases, before any general tax increase is applied.

Growth revenue was approximately \$400,000 in 2023, which was the highest level we had seen in many years. Without this additional revenue, the tax impact for 2023 would have been much higher. Unfortunately, the amount of growth revenue dropped significantly for 2024 and 2025, with far less revenue available to offset budget increases. This growth in the tax base has rebounded somewhat for the current year, with approximately \$180,000 in new tax revenues. Fortunately, there are several large construction projects either in progress, or already approved; these anticipated revenues should help over the next two to three years.

- Canada-BC Safe Restart Grant

In late 2020, BC communities received one-time funding under a Canada-BC Safe Restart Agreement to assist with the financial impacts of COVID. The Town received just over \$2.7 million. This unexpected flow of funds made a big difference as we began our transition back to normal operations, including the replenishment of our tax revenues. However, once the Safe Restart Grant funding was all used up, we had to eventually bring our taxation levels up to where they were before; we must also account for the cost of new services that were added over the last several years. The last small portion of this funding was used in 2024, and the Town must now complete the transition back to the required level of tax funding to ensure that important services to the community are not compromised.

- No Across-the-Board Inflationary Adjustments for 2026

Direction to staff in preparing their 2026 budget was that no across the board inflationary increases were to be factored in. This is standard operating practice. Managers must think hard about any required increases, rather than simply applying inflation to all their accounts. Some areas, such as utilities, contracts with external parties, or personnel costs governed by collective or other agreements, have required adjustments.

The extraordinary inflation over the past several years has made it difficult for staff to minimize their budget increases. Like every year, funding is moved around between different focus areas to accommodate the work that must be done. Increases above a certain reasonable level must always be explained, and most of these are highlighted through the budget process. While this practice allows us to minimize tax impacts, certain increases each year are necessary to maintain or enhance levels of service to the community. The Parks budget, for example, has been gradually impacted by growing demands from additional playground equipment, green spaces and downtown plantings over the past several years.

Analysis of Tax Impacts

| Town of Sidney - 2026 Financial Plan | | Required Tax Revenue | % Tax Increase |
|---|-----------|---------------------------------|---------------------------|
| 2025 Taxes | | 16,358,172 | |
| Add: Changes to core budget | | | |
| Miscellaneous Operational increases | 216,329 | | |
| Contractual Personnel increases | 360,000 | | |
| Increase in WorkSafeBC rate | 150,000 | | |
| RCMP Contract | 178,000 | | |
| Increase in Reserve transfers | 156,800 | | |
| Increase in Tax funded Capital | 58,648 | | |
| Increase in Debt servicing | 38,244 | 1,158,021 | 7.08% |
| Add: Incremental items | | | |
| Full year impact of 2025 additions | 55,300 | | |
| Supplementals - one time | 264,253 | | |
| Supplementals - continuous | 765,504 | | |
| Less: 2025 one-time Supplementals | (133,875) | 951,182 | 5.81% |
| Offsets: | | | |
| Decrease in Surplus funding | 99,040 | | |
| 2026 Tax Base growth (non-market) revenue | (180,000) | (80,960) | -0.49% |
| 2026 Property tax increase to existing taxpayers | | 2,028,243 | 12.40% |
| <p>Note: 1% increase in taxes = \$163,582 in additional revenue.</p> <p>Each 1% tax increase represents approximately \$1.65 per month for the average residence.</p> | | | |

Impact on Average Residential Tax Bill

- In 2025, the “average” residential property (valued at \$913,800) paid \$1,989 in municipal property taxes.
- Applying a 12.4% tax increase would take this figure to \$2,235 (2026 value for average residential property: \$926,700).
- Changes are also being proposed for the Water and Sewer Parcel Taxes, which are also collected on the annual tax notice.
 - One rate is increasing, the other decreasing, with an overall reduction of \$10.
- The overall increase in municipal charges is estimated at \$236 for the year (just under \$20 per month) for the average residence.

| | 2025 | | | | 2026 | | |
|-------------------------|--------------|------------|-------------|--|---------------|-----------------|----------------|
| | Annual | Monthly | Daily | | Annual | Monthly | Daily |
| Municipal Taxes | 1,989 | 166 | 5.45 | Municipal Taxes | 2,235 | 186 | 6.12 |
| Water Parcel Tax | 75 | 6 | 0.21 | Water Parcel Tax | 95 | 8 | 0.26 |
| Sewer Parcel Tax | 130 | 11 | 0.36 | Sewer Parcel Tax | 100 | 8 | 0.27 |
| Total | 2,194 | 183 | 6.01 | Total | 2,430 | 203 | 6.66 |
| | | | | Increase | \$ 236 | \$ 19.68 | \$ 0.65 |
| | | | | Overall % increase on municipal charges | | | 10.76% |

Please note: the impact on any individual property will vary, depending on its change in assessed value from the previous year, as compared to the average residential assessment change.

Please also note that municipal taxes represent only a portion of the total tax bill. The Town also collects levies on behalf of several other agencies, such as School Taxes for the Province, the Library Levy, and Regional levies for the CRD. The CRD Levy pays for Panorama Recreation services, regional parks, and many other shared services.

Town of Sidney 2026 Financial Plan: Fund Summary

FUND: General Operating Fund

DESCRIPTION: Property Tax funded general operating fund for the Town of Sidney.

PROGRAM DETAILS: General operations of the Town. Includes Administration, Planning, Finance, Engineering & Works, Parks & Cultural, Environmental and Fiscal Services functions.

FINANCIAL SUMMARY

Other Revenue

| | Budget 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|-------------------------------|-------------|------------|------------|------------|------------|------------|
| TAXES | 675,349. | 670,142. | 685,359. | 700,928. | 716,853. | 733,145. |
| FEES, RATES & SERVICE CHARGES | 3,444,779. | 3,527,396. | 3,577,905. | 3,643,602. | 3,710,901. | 3,785,927. |
| GOVERNMENT TRANSFERS | 2,375,224. | 2,228,380. | 1,999,184. | 1,909,301. | 1,941,989. | 1,947,613. |
| INVESTMENT EARNINGS | 750,000. | 600,000. | 650,000. | 550,000. | 450,000. | 450,000. |
| GIFTS & CONTRIBUTIONS | 30,000. | 25,000. | 25,300. | 25,606. | 25,918. | 26,236. |
| PENALTIES & INTEREST ON TAXES | 115,000. | 115,000. | 117,300. | 119,646. | 122,039. | 124,479. |
| RESERVE & INTERFUND TRANSFERS | 1,430,946. | 1,035,934. | 262,378. | 250,000. | 258,179. | 322,000. |
| OTHER REVENUE | 12,000. | 14,000. | 14,730. | 14,965. | 15,204. | 15,448. |

Total Revenue before Property Taxes

Operating Expenditures

| | | | | | | |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| PERSONNEL | 10,896,523. | 11,651,846. | 12,184,384. | 12,569,021. | 12,893,421. | 13,240,049. |
| CONTRACTED SERVICES & EQUIPMENT | 8,202,581. | 8,691,897. | 8,572,106. | 8,862,389. | 9,231,923. | 9,550,844. |
| MATERIALS, SUPPLIES & EQUIPMENT | 1,421,681. | 1,462,015. | 1,433,210. | 1,452,054. | 1,487,562. | 1,510,601. |
| OTHER EXPENSES & ALLOCATIONS | 1,041,339. | 1,033,023. | 904,430. | 866,688. | 879,411. | 907,621. |
| DEBT & LEASE FINANCING | 696,266. | 766,710. | 776,226. | 776,226. | 776,226. | 694,416. |
| RESERVE & INTERFUND TRANSFERS | 2,807,400. | 2,992,448. | 3,184,651. | 3,402,242. | 3,475,094. | 3,585,357. |
| CAPITAL FUNDING | 125,680. | 184,328. | 293,477. | 240,673. | 225,268. | 250,025. |

Total Expenditures

| | | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| PROPERTY TAX | 16,358,172. | 18,566,415. | 20,016,328. | 20,955,245. | 21,727,822. | 22,334,065. |
| Increase in Tax | | 2,208,243. | 1,449,913. | 938,917. | 772,577. | 606,243. |
| Percentage Change | | 13.50% | 7.81% | 4.69% | 3.69% | 2.79% |

| | | | | | |
|-------------------|-----------|-----------|---------|---------|---------|
| Non-market Change | 180,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| General Increase | 2,028,243 | 1,249,913 | 738,917 | 572,577 | 406,243 |
| | 2,208,243 | 1,449,913 | 938,917 | 772,577 | 606,243 |

| | | | | | |
|------------------------------------|---------------|--------------|--------------|--------------|--------------|
| General Increase Percentage | 12.40% | 6.73% | 3.69% | 2.73% | 1.87% |
|------------------------------------|---------------|--------------|--------------|--------------|--------------|

Town of Sidney 2026 Financial Plan: Fund Detail

FUND: General Operating

| FUNCTION | 2025 Net Budget | 2026 Net Budget | 2027 Net Budget | 2028 Net Budget | 2029 Net Budget | 2030 Net Budget |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Revenue | | | | | | |
| 01-General Revenue | (19,179,560.) | (21,145,745.) | (22,404,332.) | (23,277,099.) | (23,958,701.) | (24,574,150.) |
| <i>change from prior year</i> | . | (1,966,185.) | (1,258,587.) | (872,767.) | (681,602.) | (615,449.) |
| Net Expenditures | | | | | | |
| 11-Legislative Services | 247,300. | 257,500. | 337,748. | 334,123. | 340,623. | 347,256. |
| <i>change from prior year</i> | | 10,200. | 80,248. | (3,625.) | 6,500. | 6,633. |
| 12-Finance & Administration | 2,551,240. | 2,739,682. | 2,748,394. | 2,908,490. | 2,916,896. | 2,996,494. |
| <i>change from prior year</i> | | 188,442. | 8,712. | 160,096. | 8,406. | 79,598. |
| 19-Elections | 7,000. | 17,000. | 9,000. | 9,000. | 9,000. | 9,000. |
| <i>change from prior year</i> | | 10,000. | (8,000.) | . | . | . |
| 21-Police Protection | 3,136,471. | 3,805,766. | 4,229,750. | 4,391,738. | 4,541,935. | 4,692,558. |
| <i>change from prior year</i> | | 669,295. | 423,984. | 161,988. | 150,197. | 150,623. |
| 22-Court House | 42,574. | 57,040. | 45,276. | 46,350. | 47,443. | 48,561. |
| <i>change from prior year</i> | | 14,466. | (11,764.) | 1,074. | 1,093. | 1,118. |
| 23-Fire Protection | 2,853,059. | 3,158,571. | 3,413,821. | 3,572,831. | 3,681,417. | 3,778,004. |
| <i>change from prior year</i> | | 305,512. | 255,250. | 159,010. | 108,586. | 96,587. |
| 24-Emergency Measures (PEMO) | 66,800. | 71,700. | 63,094. | 63,907. | 64,739. | 65,590. |
| <i>change from prior year</i> | | 4,900. | (8,606.) | 813. | 832. | 851. |
| 26-Building & Bylaw Enforcement | 221,752. | 301,580. | 342,602. | 356,142. | 370,164. | 384,684. |
| <i>change from prior year</i> | | 79,828. | 41,022. | 13,540. | 14,022. | 14,520. |
| 31-Common Services - Transportation | 1,320,940. | 1,371,101. | 1,432,782. | 1,438,687. | 1,475,540. | 1,513,365. |
| <i>change from prior year</i> | | 50,161. | 61,681. | 5,905. | 36,853. | 37,825. |
| 32-Roads | 1,013,977. | 1,071,602. | 1,074,041. | 1,045,651. | 1,067,756. | 1,090,359. |
| <i>change from prior year</i> | | 57,625. | 2,439. | (28,390.) | 22,105. | 22,603. |
| 34-Public Transit | (596.) | (587.) | (519.) | (450.) | (380.) | (307.) |
| <i>change from prior year</i> | | 9. | 68. | 69. | 70. | 73. |
| 35-Parking Lots | (20,271.) | (11,821.) | (14,562.) | (15,318.) | (16,087.) | (16,872.) |
| <i>change from prior year</i> | | 8,450. | (2,741.) | (756.) | (769.) | (785.) |

Town of Sidney 2026 Financial Plan: Fund Detail

FUND: General Operating

| FUNCTION | 2025 Net Budget | 2026 Net Budget | 2027 Net Budget | 2028 Net Budget | 2029 Net Budget | 2030 Net Budget |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Net Expenditures | | | | | | |
| 36-Dock & Port Facilities | (253,764.) | (210,921.) | (266,605.) | (272,009.) | (227,614.) | (283,425.) |
| <i>change from prior year</i> | | 42,843. | (55,684.) | (5,404.) | 44,395. | (55,811.) |
| 37-Storm Drains | 336,983. | 371,324. | 397,350. | 406,072. | 414,992. | 424,118. |
| <i>change from prior year</i> | | 34,341. | 26,026. | 8,722. | 8,920. | 9,126. |
| 38-Hydrants | 47,165. | 47,165. | 48,109. | 49,071. | 50,052. | 51,052. |
| <i>change from prior year</i> | | . | 944. | 962. | 981. | 1,000. |
| 43-Solid Waste & Environmental Services | 198,492. | 216,637. | 220,454. | 224,349. | 228,327. | 232,386. |
| <i>change from prior year</i> | | 18,145. | 3,817. | 3,895. | 3,978. | 4,059. |
| 44-Environmental Services | 58,750. | 67,300. | 72,941. | 74,444. | 84,498. | 82,024. |
| <i>change from prior year</i> | | 8,550. | 5,641. | 1,503. | 10,054. | (2,474.) |
| 51-Municipal Planning | 538,695. | 592,422. | 649,732. | 692,555. | 685,909. | 704,810. |
| <i>change from prior year</i> | | 53,727. | 57,310. | 42,823. | (6,646.) | 18,901. |
| 62-Parks | 1,782,662. | 1,822,560. | 1,851,454. | 1,889,297. | 1,927,952. | 1,967,434. |
| <i>change from prior year</i> | | 39,898. | 28,894. | 37,843. | 38,655. | 39,482. |
| 63-Library | (36,920.) | (37,274.) | (38,312.) | (39,062.) | (39,827.) | (40,608.) |
| <i>change from prior year</i> | | (354.) | (1,038.) | (750.) | (765.) | (781.) |
| 64-Senior's Centre | 170,177. | 179,100. | 182,682. | 186,335. | 190,061. | 193,862. |
| <i>change from prior year</i> | | 8,923. | 3,582. | 3,653. | 3,726. | 3,801. |
| 65-Museums | 186,760. | 207,521. | 211,821. | 216,215. | 220,705. | 225,293. |
| <i>change from prior year</i> | | 20,761. | 4,300. | 4,394. | 4,490. | 4,588. |
| 70-Fiscal Services | 4,584,634. | 4,866,449. | 5,099,802. | 5,458,008. | 5,699,332. | 5,858,487. |
| <i>change from prior year</i> | | 281,815. | 233,353. | 358,206. | 241,324. | 159,155. |
| Total Net Expenditures | (125,680.) | (184,328.) | (293,477.) | (240,673.) | (225,268.) | (250,025.) |
| <i>change from prior year</i> | | (58,648.) | (109,149.) | 52,804. | 15,405. | (24,757.) |

2025 to 2026 Revenue & Expenditure Comparison by Function

| | Subfunction | 2025 Budget | | | 2026 Budget | | | Net Change | Comments |
|----------|--------------------------------------|-------------|-----------|-----------|-------------|-----------|-----------|------------|--------------------------------------|
| | | Revenues | Expenses | Net | Revenues | Expenses | Net | | |
| 1 | Corporate Services | | | | | | | | |
| | 11010 Council | - | 242,300 | 242,300 | - | 252,500 | 252,500 | 10,200 | SIRAC membership (\$5K); CPI |
| | 11020 Committees | - | 5,000 | 5,000 | - | 5,000 | 5,000 | - | |
| | 11 Legislative | - | 247,300 | 247,300 | - | 257,500 | 257,500 | 10,200 | 4.1% |
| | 12020 Administration | 54,902 | 1,002,700 | 947,798 | 113,983 | 1,108,900 | 994,917 | 47,119 | |
| | 12030 Human Resources | 5,000 | 238,326 | 233,326 | 5,000 | 261,526 | 256,526 | 23,200 | |
| | 12050 Financial Management | 67,455 | 868,600 | 801,145 | 68,949 | 913,400 | 844,451 | 43,306 | \$39K staffing. |
| | 12060 Driver Services | 420,000 | 336,075 | (83,925) | 443,000 | 358,800 | (84,200) | (275) | |
| | 12080 Common Services | 4,500 | 169,302 | 164,802 | 5,500 | 177,239 | 171,739 | 6,937 | |
| | 12090 Computer Services | - | 728,715 | 728,715 | - | 795,647 | 795,647 | 66,932 | S/W Licencing (\$43K) |
| | 12610 Yards and Grounds - Town Hall | 12,043 | 34,295 | 22,252 | 12,043 | 34,295 | 22,252 | - | |
| | 12620 Building Mtce - Town Hall | - | 96,550 | 96,550 | 1,500 | 104,200 | 102,700 | 6,150 | |
| | 12710 Fiscal Services - Transfers | - | (379,423) | (379,423) | - | (364,350) | (364,350) | 15,073 | O/H allocation to Utilities |
| | 12 General Administration | 563,900 | 3,095,140 | 2,531,240 | 649,975 | 3,389,657 | 2,739,682 | 208,442 | 8.2% |
| | 19 Elections | - | 7,000 | 7,000 | 26,000 | 43,000 | 17,000 | 10,000 | Voting machine rentals |
| 2 | Protective Services | | | | | | | | |
| | 21020 Administration | 465,043 | 1,061,100 | 596,057 | 521,471 | 1,192,100 | 670,629 | 74,572 | Supplemental (new staff) |
| | 21070 Prevention and Protection | 456,500 | 2,927,835 | 2,471,335 | 125,000 | 3,188,875 | 3,063,875 | 592,540 | Dispatch, RCMP Contract, no Surplus |
| | 21690 Buildings | 74,510 | 143,589 | 69,079 | 81,669 | 152,931 | 71,262 | 2,183 | |
| | 21 Police Protection | 996,053 | 4,132,524 | 3,136,471 | 728,140 | 4,533,906 | 3,805,766 | 669,295 | 21.3% |
| | 22610 Yards and Grounds | - | 6,015 | 6,015 | - | 7,015 | 7,015 | 1,000 | |
| | 22620 Building | 20,855 | 57,414 | 36,559 | 24,344 | 74,369 | 50,025 | 13,466 | Supp. (\$13K net) |
| | 22 Court House | 20,855 | 63,429 | 42,574 | 24,344 | 81,384 | 57,040 | 14,466 | |
| | 23020 Administration | 650 | 486,705 | 486,055 | 650 | 533,205 | 532,555 | 46,500 | Full year: 2nd Deputy |
| | 23030 Training | 40,000 | 319,935 | 279,935 | - | 277,035 | 277,035 | (2,900) | |
| | 23060 Fire Investigation/Prevention | - | 353,160 | 353,160 | - | 348,460 | 348,460 | (4,700) | |
| | 23070 Fire Communication Systems | 43,820 | 193,794 | 149,974 | 43,820 | 198,810 | 154,990 | 5,016 | |
| | 23080 Fire Fighters | - | 1,152,557 | 1,152,557 | - | 1,362,379 | 1,362,379 | 209,822 | Supplementals |
| | 23100 Tri-Muni Confined Space Rescue | 15,000 | 15,000 | - | 33,200 | 38,200 | 5,000 | 5,000 | |
| | 23610 Yards and Grounds | - | 12,750 | 12,750 | - | 17,950 | 17,950 | 5,200 | |
| | 23620 Building Mtce | 22,000 | 133,489 | 111,489 | 27,700 | 158,921 | 131,221 | 19,732 | |
| | 23640 Equipment | - | 39,639 | 39,639 | - | 39,631 | 39,631 | (8) | |
| | 23650 Vehicles and Mobile Equipment | - | 67,500 | 67,500 | - | 89,350 | 89,350 | 21,850 | Aging vehicles |
| | 23710 Fiscal Services | - | 200,000 | 200,000 | - | 200,000 | 200,000 | - | |
| | 23 Fire Protection | 121,470 | 2,974,529 | 2,853,059 | 105,370 | 3,263,941 | 3,158,571 | 305,512 | 10.7% |
| | 24020 Administration | - | 27,500 | 27,500 | - | 26,900 | 26,900 | (600) | |
| | 24050 Emergency Programs | 135,579 | 174,879 | 39,300 | - | 44,800 | 44,800 | 5,500 | Supp. (\$5K incremental) |
| | 24 Emergency Measures | 135,579 | 202,379 | 66,800 | - | 71,700 | 71,700 | 4,900 | 7.3% |
| | 26000 General Revenue | 12,350 | 64,050 | 51,700 | 18,350 | 67,450 | 49,100 | (2,600) | |
| | 26060 Building Inspection | 475,250 | 397,900 | (77,350) | 475,250 | 419,000 | (56,250) | 21,100 | Supp. (\$7.5K); |
| | 26080 Animal Control | 20,000 | 65,902 | 45,902 | 20,000 | 68,080 | 48,080 | 2,178 | |
| | 26100 Bylaw Enforcement | 63,400 | 262,250 | 198,850 | 49,900 | 308,450 | 258,550 | 59,700 | Supplemental; lower ticket revenues. |
| | 26650 Vehicles and Mobile Equipment | - | 2,650 | 2,650 | - | 2,100 | 2,100 | (550) | |
| | 26 Bylaw Enforcement | 571,000 | 792,752 | 221,752 | 563,500 | 865,080 | 301,580 | 79,828 | |

2025 to 2026 Revenue & Expenditure Comparison by Function

| | Subfunction | 2025 Budget | | | 2026 Budget | | | Net Change | Comments |
|----------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|--|
| | | Revenues | Expenses | Net | Revenues | Expenses | Net | | |
| 3 | Engineering & Works | | | | | | | | |
| | 31020 Administration | 35,000 | 320,341 | 285,341 | 35,000 | 322,841 | 287,841 | 2,500 | |
| | 31030 Training | - | 35,550 | 35,550 | - | 39,150 | 39,150 | 3,600 | |
| | 31060 Engineering Services | 25,000 | 611,462 | 586,462 | 25,000 | 648,762 | 623,762 | 37,300 | Personnel costs; \$10K Supp. |
| | 31410 Vandalism & Graffiti | - | 26,538 | 26,538 | - | 26,538 | 26,538 | - | |
| | 31510 Public Washrooms | - | 59,240 | 59,240 | - | 61,203 | 61,203 | 1,963 | |
| | 31610 Yards and Grounds - P/W | - | 56,641 | 56,641 | - | 58,193 | 58,193 | 1,552 | |
| | 31620 Buildings | - | 104,293 | 104,293 | 1,100 | 105,937 | 104,837 | 544 | |
| | 31630 Small Tools - P/W | - | 19,169 | 19,169 | - | 19,169 | 19,169 | - | |
| | 31640 Equipment - P/W | - | 38,698 | 38,698 | - | 38,800 | 38,800 | 102 | |
| | 31650 Vehicles & Mobile Equipment | - | 101,998 | 101,998 | - | 104,598 | 104,598 | 2,600 | |
| | 31660 Welding Shop | - | 7,010 | 7,010 | - | 7,010 | 7,010 | - | |
| | 31 Common Services - Transport | 60,000 | 1,380,940 | 1,320,940 | 61,100 | 1,432,201 | 1,371,101 | 50,161 | 3.8% |
| | 32020 Administration | - | 191,020 | 191,020 | - | 197,620 | 197,620 | 6,600 | |
| | 32070 Traffic Services | 94,350 | 260,331 | 165,981 | 48,080 | 242,361 | 194,281 | 28,300 | Supplemental: \$20K increase |
| | 32080 Street Lighting | - | 154,167 | 154,167 | - | 154,167 | 154,167 | - | |
| | 32120 Patching and Shouldering | - | 189,392 | 189,392 | - | 203,392 | 203,392 | 14,000 | Supplemental: \$10K |
| | 32130 Curb and Gutter Repairs | - | 41,781 | 41,781 | - | 48,196 | 48,196 | 6,415 | |
| | 32230 Storm Damage | - | 27,675 | 27,675 | - | 27,675 | 27,675 | - | |
| | 32240 Retaining Walls | 15,000 | 33,303 | 18,303 | 15,000 | 33,303 | 18,303 | - | |
| | 32310 Sidewalks, Walkways & Lanes | - | 131,054 | 131,054 | - | 131,054 | 131,054 | - | |
| | 32410 Snow Clearing and Removal | - | 66,200 | 66,200 | - | 68,510 | 68,510 | 2,310 | |
| | 32510 Street Sweeping | - | 28,404 | 28,404 | - | 28,404 | 28,404 | - | |
| | 32 Roads | 109,350 | 1,123,327 | 1,013,977 | 63,080 | 1,134,682 | 1,071,602 | 57,625 | 5.7% |
| | 33 Recoverable Work | 300,000 | 300,000 | - | 300,000 | 300,000 | - | - | |
| | 34 Public Transit | 6,500 | 5,904 | (596) | 6,500 | 5,913 | (587) | 9 | 0.2% |
| | 35 Parking Lots | 60,000 | 39,729 | (20,271) | 60,000 | 48,179 | (11,821) | 8,450 | Supp: \$7K |
| | 36020 Administration | - | 34,500 | 34,500 | - | 35,300 | 35,300 | 800 | |
| | 36030 Tulista Boat Ramp | 78,000 | 57,389 | (20,611) | 80,000 | 59,324 | (20,676) | (65) | |
| | 36040 Griffith Road Wharf | - | 3,012 | 3,012 | - | 3,013 | 3,013 | 1 | |
| | 36050 Beacon Wharf | 52,800 | 21,694 | (31,106) | 55,200 | 71,143 | 15,943 | 47,049 | Supp: Inspection (50K) |
| | 36060 Fishing Pier Maintenance | - | 27,780 | 27,780 | - | 28,462 | 28,462 | 682 | |
| | 36100 Oil Spill Recovery | - | 4,061 | 4,061 | - | 4,061 | 4,061 | - | |
| | 36220 Ferry Terminal Operating | 203,000 | 4,500 | (198,500) | 208,624 | 4,500 | (204,124) | (5,624) | WSF Lease; offset in Reserve Transfer. |
| | 36670 Port Sidney Waterfront | 176,900 | 104,000 | (72,900) | 176,900 | 104,000 | (72,900) | - | |
| | 36 Dock and Port Facilities | 510,700 | 256,936 | (253,764) | 520,724 | 309,803 | (210,921) | 42,843 | -16.9% |
| | 37020 Administration | 75,000 | 161,200 | 86,200 | 75,000 | 164,000 | 89,000 | 2,800 | |
| | 37110 Drainage Ditches | - | 6,459 | 6,459 | - | 16,500 | 16,500 | 10,041 | Dam mtce moved from Parks (62125) |
| | 37210 Preventative Maintenance | - | 60,724 | 60,724 | 5,000 | 67,224 | 62,224 | 1,500 | |
| | 37220 Storm Drain Repairs | - | 159,850 | 159,850 | - | 179,850 | 179,850 | 20,000 | Supp: \$25K |
| | 37230 Catch Basin Clearing | - | 23,750 | 23,750 | - | 23,750 | 23,750 | - | |
| | 37910 Service Connections | 32,000 | 32,000 | - | 32,000 | 32,000 | - | - | |
| | 37 Storm Drains | 107,000 | 443,983 | 336,983 | 112,000 | 483,324 | 371,324 | 34,341 | 10.2% |
| | 38 Hydrants | 1,512 | 48,677 | 47,165 | 1,512 | 48,677 | 47,165 | - | |
| | | 1,155,062 | 3,599,496 | 2,444,434 | 1,124,916 | 3,762,779 | 2,637,863 | 193,429 | 7.9% |

2025 to 2026 Revenue & Expenditure Comparison by Function

| Subfunction | 2025 Budget | | | 2026 Budget | | | Net Change | Comments |
|--|-------------|-----------|-----------|-------------|-----------|-----------|------------|-----------------------|
| | Revenues | Expenses | Net | Revenues | Expenses | Net | | |
| 4 Environmental Services | | | | | | | | |
| 43080 Solid Waste Disposal | 943,713 | 943,713 | - | 960,097 | 960,097 | - | - | |
| 43090 Town Garbage Collection | - | 176,458 | 176,458 | - | 194,603 | 194,603 | 18,145 | Ongoing volume. |
| 43100 Recycling | - | 22,034 | 22,034 | - | 22,034 | 22,034 | - | |
| 43 Waste Services | 943,713 | 1,142,205 | 198,492 | 960,097 | 1,176,734 | 216,637 | 18,145 | 9.1% |
| 44 Environmental Services | 350,049 | 408,799 | 58,750 | 253,640 | 320,940 | 67,300 | 8,550 | |
| 5 Development Services | | | | | | | | |
| 51 Municipal Planning | 194,400 | 733,095 | 538,695 | 195,600 | 788,022 | 592,422 | 53,727 | |
| 6 Parks & Cultural | | | | | | | | |
| 62020 Administration | 7,421 | 312,528 | 305,107 | 14,300 | 326,363 | 312,063 | 6,956 | |
| 62030 Training | - | 26,280 | 26,280 | - | 36,280 | 36,280 | 10,000 | |
| 62110 Iroquois Park Buildings | 6,118 | 43,649 | 37,531 | 11,822 | 53,416 | 41,594 | 4,063 | |
| 62120 Tulista Park Buildings | - | 51,765 | 51,765 | - | 50,189 | 50,189 | (1,576) | |
| 62125 Green Spaces | 90,000 | 738,751 | 648,751 | 116,939 | 765,101 | 648,162 | (589) | |
| 62250 Little League Baseball Fields | 66,571 | 123,775 | 57,204 | 69,476 | 128,828 | 59,352 | 2,148 | |
| 62380 Public Space Trees | 40,400 | 167,971 | 127,571 | 53,000 | 170,988 | 117,988 | (9,583) | |
| 62400 Cul-de-Sac Program | - | 10,462 | 10,462 | - | 10,462 | 10,462 | - | |
| 62410 Downtown Maintenance | - | 119,037 | 119,037 | - | 123,950 | 123,950 | 4,913 | |
| 62420 Flags, Banners, Etc. | - | 20,258 | 20,258 | - | 20,605 | 20,605 | 347 | |
| 62430 Nursery | - | 3,749 | 3,749 | - | 3,749 | 3,749 | - | |
| 62440 Christmas Program | - | 83,958 | 83,958 | - | 87,294 | 87,294 | 3,336 | |
| 62510 Community Celebrations | - | 27,668 | 27,668 | - | 38,603 | 38,603 | 10,935 | 2 Supps: \$10K |
| 62520 Sidney Days | - | 37,721 | 37,721 | - | 37,721 | 37,721 | - | |
| 62590 Park Furniture | 40,000 | 28,077 | (11,923) | 25,000 | 25,000 | - | 11,923 | |
| 62600 Playground Equipment | - | 33,658 | 33,658 | - | 35,096 | 35,096 | 1,438 | |
| 62610 Yards and Grounds | - | 21,412 | 21,412 | - | 21,412 | 21,412 | - | |
| 62620 Buildings | - | 38,815 | 38,815 | - | 39,677 | 39,677 | 862 | |
| 62630 Small Tools | - | 10,554 | 10,554 | - | 10,554 | 10,554 | - | |
| 62640 Equipment | - | 63,989 | 63,989 | - | 58,714 | 58,714 | (5,275) | |
| 62650 Vehicles and Mobile Equipment | - | 69,095 | 69,095 | - | 69,095 | 69,095 | - | |
| 62 Parks | 250,510 | 2,033,172 | 1,782,662 | 290,537 | 2,113,097 | 1,822,560 | 39,898 | 2.2% |
| 63020 Administration | 125,787 | 20,000 | (105,787) | 128,820 | - | (128,820) | (23,033) | |
| 63610 Yards and Grounds | - | 28,950 | 28,950 | - | 28,950 | 28,950 | - | |
| 63620 Building Mtce | - | 59,917 | 59,917 | - | 62,596 | 62,596 | 2,679 | |
| 63 Library | 125,787 | 108,867 | (16,920) | 128,820 | 91,546 | (37,274) | (20,354) | 120.3% |
| 64620 Building Mtce | 30,000 | 200,177 | 170,177 | 34,700 | 213,800 | 179,100 | 8,923 | Transfers to reserve. |
| 64 Senior Citizens Centre | 30,000 | 200,177 | 170,177 | 34,700 | 213,800 | 179,100 | 8,923 | |
| 65020 Historical Museum & Archives | - | 159,600 | 159,600 | - | 162,521 | 162,521 | 2,921 | |
| 65620 Shaw Ocean Discovery Centre | 17,000 | 44,160 | 27,160 | - | 45,000 | 45,000 | 17,840 | Strata costs |
| 65 Museums | 17,000 | 203,760 | 186,760 | - | 207,521 | 207,521 | 20,761 | 11.1% |

2025 to 2026 Revenue & Expenditure Comparison by Function

| | Subfunction | 2025 Budget | | | 2026 Budget | | | Net Change | Comments |
|----------|------------------------------------|-------------|------------|--------------|-------------|------------|--------------|-------------|---|
| | | Revenues | Expenses | Net | Revenues | Expenses | Net | | |
| 7 | Fiscal Services | | | | | | | | |
| | 01000 General Revenue | 19,179,560 | - | (19,179,560) | 21,145,745 | - | (21,145,745) | (1,966,185) | |
| | 01 General Revenue | 19,179,560 | - | (19,179,560) | 21,145,745 | - | (21,145,745) | (1,966,185) | Additional revenue (not all Taxes). |
| | 70000 Transfers | - | 2,865,800 | 2,865,800 | - | 3,022,600 | 3,022,600 | 156,800 | Reserve transfers (some Revenue offset) |
| | 70040 Union Negotiations | 3,000 | 4,000 | 1,000 | 3,000 | 4,000 | 1,000 | - | |
| | 70100 Debt Servicing | 174,971 | 696,266 | 521,295 | 174,971 | 766,710 | 591,739 | 70,444 | Supplemental. |
| | 70200 Other Fiscal Services | - | 187,500 | 187,500 | - | 208,500 | 208,500 | 21,000 | Interest on deposits. |
| | 70300 Community Support | 358,561 | 1,367,600 | 1,009,039 | 372,912 | 1,415,522 | 1,042,610 | 33,571 | Supplemental (\$30K); CPI adjusts. |
| | 70 Fiscal Services | 536,532 | 5,121,166 | 4,584,634 | 550,883 | 5,417,332 | 4,866,449 | 281,815 | 6.1% |
| | | 25,191,470 | 25,065,790 | (125,680) | 26,782,267 | 26,597,939 | (184,328) | (58,648) | |
| 9 | Capital | | | | | | | | |
| | 91 General | 6,644,500 | 6,770,180 | 125,680 | 9,066,836 | 9,251,164 | 184,328 | 58,648 | Change in Tax funded Capital |
| | | 31,835,970 | 31,835,970 | - | 35,849,103 | 35,849,103 | - | 12.40% | Tax Increase |

SUPPLEMENTAL REQUESTS

| <u>One Time Requests</u> | Property Tax Impacts | | | | |
|--|----------------------|---------|---------|---------|---------|
| | 2026 | 2027 | 2028 | 2029 | 2030 |
| Civic Sites Analysis | 50,000 | - | - | - | - |
| Court House Accessibility Improvements | 12,386 | - | - | - | - |
| CAO Annual Performance Review | 10,000 | - | - | - | - |
| Startup Costs for Extreme Weather Response Shelter | 10,000 | - | - | - | - |
| Bevan Avenue Traffic Study | 35,000 | - | - | - | - |
| Beacon Wharf Inspections | 50,000 | - | - | 50,000 | - |
| Tap Intrusion Program | 25,000 | - | - | - | - |
| Heritage Options Analysis | 10,000 | - | - | - | - |
| Additional Parking Lot Lighting for Food Bank | 4,167 | | | | |
| Beacon Park Pollinator Garden | 2,500 | - | - | - | - |
| Visitor's Centre Landscaping Improvements | 5,000 | - | - | - | - |
| Refurbish Gazebo at Resthaven Linear Park and Invasive Removal | 8,000 | - | - | - | - |
| Rotary Park Equipment Shed Repairs | 10,000 | - | - | - | - |
| PW Admin Building Debt Payments | 32,200 | 96,600 | 96,600 | 96,600 | 96,600 |
| 2029/30 OCP Review | - | 50,000 | 50,000 | 50,000 | 50,000 |
| Strategic Planning Consultant | - | 10,000 | - | - | - |
| Downtown Parking Study | - | 50,000 | - | - | - |
| Review and Update Engineering Standards | - | 30,000 | - | - | - |
| Housing Needs Assessment | - | - | 25,000 | - | - |
| Citizen Satisfaction Survey | - | - | 30,000 | - | - |
| Town Hall Exterior Painting | - | - | 50,000 | - | - |
| Mermaid Creek Storm Water Management Study | - | - | - | - | - |
| Flood Hazard Mitigation/Adaptation Plan | - | - | - | - | - |
| Cycling Wayfinding Signage Update | - | - | - | - | - |
| Demolish Building at Third St Park | - | - | - | - | - |
| Resthaven Park Shoreline Restoration | - | - | - | - | - |
| State of the Environment Report | - | - | - | - | - |
| Anticipated Projects in Years 3 to 5 | - | - | 50,000 | 100,000 | 150,000 |
| Total one-time | 264,253 | 236,600 | 301,600 | 296,600 | 296,600 |

SUPPLEMENTAL REQUESTS

| Ongoing Requests | Property Tax Impacts | | | | |
|--|----------------------|---------------------|---------------------|---------------------|---------------------|
| | 2026 | 2027 | 2028 | 2029 | 2030 |
| RCMP Dispatch Services (Mandated) | 430,540 | 445,609 | 461,205 | 477,347 | 494,054 |
| Major Case Disclosure Clerk (Pre-approved) | 47,964 | 57,957 | 59,695 | 61,486 | 63,330 |
| Anticipated Fire Personnel Increases | 170,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Part-Time Bylaw Enforcement Officer | 30,000 | 55,000 | 56,650 | 58,350 | 60,100 |
| Planning/Building Part-time Assistant | 15,000 | 15,450 | 15,914 | 16,392 | 16,884 |
| Infrared Scanning of Electrical in Town Facilities | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Register Easements on Private Property | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Parking Lot Line Painting | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| Increased Training Requirements for Parks Staff | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Additional Traffic Control for Parades / Events | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Sidney Sparkles Parade After Party | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Additional First Nations Initiatives | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| RCMP Major Crime Unit Participation | - | 150,000 | 200,000 | 206,000 | 212,180 |
| 4th Overnight Firefighter | - | 69,000 | 142,140 | 146,404 | 150,796 |
| Auxiliary Part-Time Assistance for Human Resources | - | 18,000 | 18,360 | 18,727 | 19,102 |
| Increase Transfer to Water & Sewer Infrastructure Reserves | - | - | - | - | - |
| Total ongoing | 765,504 | 1,133,016 | 1,275,964 | 1,306,705 | 1,338,446 |
| Less: Previous year's one-time requests | (133,875) | (264,253) | (236,600) | (301,600) | (296,600) |
| Net impact: | \$ 895,882 | \$ 1,105,363 | \$ 1,340,964 | \$ 1,301,705 | \$ 1,338,446 |

ONE-TIME REQUESTS – 2026

| DEPARTMENT | DESCRIPTION OF REQUEST | AMOUNT |
|-----------------------------|---|-----------------|
| Administration | <p>Civic Sites Analysis</p> <p>The Town has been working with a consultant to examine options for the replacement of the aging town hall. The allotted budget has been consumed, and additional funding is required to continue with this work. Public engagement will begin this year, based on options developed with consulting professionals. The Public Works Yard is also being considered.</p> | \$50,000 |
| Corporate Services | <p>Court House Accessibility Improvements</p> <p>Replace sidewalk panels along the entryway to the Court House/Driver Services office to improve accessibility. Improvements to the accessible parking area are also planned.</p> | \$12,386 |
| Administration | <p>CAO Annual Performance Review</p> <p>Council will work with a professional consultant to develop and conduct the Chief Administrative Officer’s annual performance review. This review with a third-party professional will give Council comfort knowing the review is being conducted in an unbiased and professional manner, and may create a template for Council to follow in successive years.</p> | \$10,000 |
| Emergency Management | <p>Startup Costs for Extreme Weather Response Shelter</p> <p>Council recently approved the use of the Nell Horth Room, adjacent to the library, as a warming centre this winter, with ongoing investigation of a longer-term option for an extreme weather shelter prior to next winter. A small allocation for startup costs will help support this initiative. The funds will be used for the acquisition of a shipping container for storage purposes, the replenishment of Stay Warm/Stay Dry kits, and other startup costs.</p> | \$10,000 |
| Engineering | <p>Bevan Avenue Traffic Study</p> <p>Hire a consultant to review the safety of Bevan Avenue, with increased pedestrian and cycling movements in this area. Staff have received complaints about it being challenging to cross Bevan in the east/west direction due to the two-way stops at Second, Third and Fourth Streets. This study will be similar to the one recently conducted on Sidney Avenue.</p> | \$35,000 |

ONE-TIME REQUESTS – 2026

| DEPARTMENT | DESCRIPTION OF REQUEST | AMOUNT |
|--------------------------|--|---|
| Docks & Ports | <p>Beacon Wharf Inspections (2026 & 2029)</p> <p>Undertake a detailed assessment of Beacon Wharf to confirm its physical condition and identify repairs to keep the wharf safe for ongoing use. Will also include tender development services for the remedial work recommended in the 2023 study, and any new work identified through this new review. An assessment is to be done every three years.</p> | <p>\$50,000</p> <p>per year in 2026 & 2029</p> |
| Engineering | <p>Tap Intrusion Program</p> <p>Tap intrusions are poorly installed connections that protrude into the municipal main, creating a potential blockage location. We will hire a contractor to remove tap intrusions from storm and sewer mains, using data collected over the past several years through the video inspection program.</p> | <p>\$25,000</p> <p>(+ \$25,000 Sewer Fund)</p> |
| Planning | <p>Heritage Options Analysis</p> <p>A municipal heritage consultant will assess the current state of heritage preservation in Sidney and identify different paths the Town could take in developing a broad, community-wide approach to heritage preservation. The options to be considered by Council will reflect heritage conservation approaches being used in municipalities in BC, ranging from incentivizing preservation without restricting development, to more restrictive tools such as Heritage Designation Bylaws.</p> <p>Note that this would be a first step toward planning for heritage conservation in Sidney; it would not entail the development of a heritage strategy itself, which could be a future and more resource-intensive project.</p> | <p>\$10,000</p> |
| Parks | <p>Additional Parking Lot Lighting for Food Bank</p> <p>Increased lighting of area to improve visibility and security. The area has seen an increase in after-hour activities, resulting in security concerns for Food Bank staff. Funding for this \$10,000 project is anticipated from North and Central Saanich, who provide a share of annual operating costs of the facility.</p> | <p>\$4,167</p> |

ONE-TIME REQUESTS – 2026

| DEPARTMENT | DESCRIPTION OF REQUEST | AMOUNT |
|---------------------|--|--|
| Parks | <p>Beacon Park Pollinator Garden</p> <p>In support of the Shaw Centre for the Salish Sea. Their initial coastal pollinator garden has proven to be successful. This expansion creates a more natural habitat around the perimeter of the artificial tide pool.</p> <p>Our task would be to remove the old plants, prep the beds with sand, and modify the irrigation. Once planted out by the Aquarium contractor (at their cost) ongoing annual maintenance would be the same as the pre-existing garden footprint; there will be no new costs moving forward.</p> | \$2,500 |
| Parks | <p>Visitors Centre Landscaping Improvements</p> <p>Remove tall shrubs around the building and replant with low ground plants to reduce loitering and inappropriate activity near the building.</p> | \$5,000 |
| Parks | <p>Refurbish Gazebo at Resthaven Linear Park and Invasive Removal</p> <p>Refurbish the gazebo at Resthaven Linear Park and undertake removal of invasive plants in the area.</p> | \$8,000 |
| Parks | <p>Rotary Park Clubhouse Exterior Repairs</p> <p>The building is 34 years old, and minor exterior repairs are required. North Saanich is funding the additional \$10,000 cost of this project.</p> | \$10,000 |
| Public Works | <p>Public Works Admin Building Debt Payments</p> <p>Related to Capital project PWG-26-006. We are seeking to purchase a prefabricated portable for use as a new Administrative building at the Works Yard; the existing “temporary” trailer is well beyond reasonable standards for use. The purchase is to be funded through short-term equipment financing. There will be an operating impact over the 5-year loan repayment term, beginning late this year.</p> | \$32,200 |
| Engineering | <p>Mermaid Creek Storm Water Management Study</p> <p>Conduct a study of the Mermaid Creek stormwater catchment area and develop innovative methods to mitigate the impact of rainwater on the receiving water body, Roberts Bay.</p> | \$75,000 (\$0 tax impact - Reserve & Grant Funded) |

ONE-TIME REQUESTS – 2026

| DEPARTMENT | DESCRIPTION OF REQUEST | AMOUNT |
|--------------------------------------|---|---|
| <p>Environmental Projects</p> | <p>Cycling Wayfinding Signage Update</p> <p>The Cycling Wayfinding Signage Project is intended to fund an update to the Town’s existing cycling wayfinding signage, which was installed over a decade ago. Following the development of the Active Transportation Plan and modifications to some existing cycling routes over the past several years, some of the existing wayfinding signage is now outdated and in need of a refresh. The project would involve identifying key decision points for cyclists traveling within and through Sidney and the posting of updated signage to provide improved wayfinding at those decision points.</p> | <p>\$10,000</p> <p>(\$0 tax impact - Grant funded)</p> |
| <p>Environmental Projects</p> | <p>Flood Hazard Mitigation/Adaptation Plan (2026 & 2027)</p> <p>Following the establishment of a clear baseline for potential flood risk in the Town of Sidney through the Enhanced Flood Inundation Modelling and Mapping Project, the Town now needs to address the implications of this information. Assessing the various approaches to mitigating or adapting to potential flood risk would be achieved through the development of a Coastal Flood Hazard Mitigation and Adaptation Plan.</p> <p>This plan would draw on the technical studies completed to date by identifying site-specific risks and vulnerabilities and outlining tangible strategies to address these risks and guide future development, infrastructure planning, adaptation and mitigation efforts. The plan would serve as a long-term roadmap for managing sea level rise and onshore flooding by focusing on neighborhood-level strategies rather than the current property-by-property approach. It would also identify a range of shoreline management options (such as retreat, naturalization or structural protection) with an implementation framework outlining short, medium and long-term actions.</p> <p>Staff intend to pursue grant funding for this project and have identified two opportunities which are expected to open in Spring 2026. Should the grant applications not be successful, the project would be brought back through the next budget for consideration of internal funding.</p> | <p>\$300,000</p> <p>(\$0 tax impact - Grant funded)</p> |
| <p>Parks</p> | <p>Demolish Building at Third Street Park</p> <p>The structures on the newly acquired park land on Third Street need to be removed to create more space for the site’s intended use as park land. Planning and public consultation of park elements will follow within the next few years. The development of the park will then be prioritized within the Town’s Parks Master Plan. Note: based on information and quotes received last year, an additional \$20,000 is being added to the budget. Funding continues to be from Reserve.</p> | <p>\$60,000</p> <p>(\$0 tax impact - Reserve Funded)</p> |

ONGOING REQUESTS – 2026

| DEPARTMENT | DESCRIPTION OF REQUEST | AMOUNT |
|-----------------------------|--|------------------|
| RCMP | <p>Police Dispatch Services</p> <p>The Province has stopped paying for the costs of Police Dispatch services, starting with their 2025/26 fiscal year. The downloading of these costs to the benefiting police departments began on April 1 of 2025. The Town funded this new cost from Surplus in 2025, but as an ongoing operating cost, it should now be part of the tax-funded annual budget.</p> | \$430,540 |
| RCMP | <p>Major Case Disclosure Clerk (Pre-approved)</p> <p>Addition of a cost-shared Major Crime Disclosure Clerk position at the Sidney-North Saanich RCMP Detachment, to meet court-related obligations. This position was pre-approved in late 2025.</p> | \$47,964 |
| Fire | <p>Anticipated Fire Personnel Increases</p> <p>The Town is currently negotiating its second collective agreement with its career firefighters. The new agreement, which is impacted by a recent negotiation in North Saanich, is expected to result in a new shift pattern that will require increases to certain personnel costs. While the exact amount is not yet known, this budget item provides an estimate of budget impacts over the term of this financial plan.</p> | \$170,000 |
| Bylaw Enforcement | <p>Part-Time Bylaw Enforcement Officer</p> <p>Hiring of a part-time Bylaw Enforcement Officer to assist our one existing Officer with the volume of complaints. This additional position would also provide holiday coverage.</p> <p>Bylaw Enforcement was identified as a concern in last year’s citizen survey.</p> | \$30,000 |
| Development Services | <p>Planning/Building Part-time Assistant</p> <p>Seasonal, part-time assistance for the Planning and Building Inspection functions to help with occasional work volumes and licence renewals.</p> | \$15,000 |
| Engineering | <p>Infrared Scanning of Electrical in Town Facilities</p> <p>Infrared scanning of the aging electrical systems in all Town facilities on a 5-year, rotating basis. Infrared scans detect sources of heat to identify deficient electrical connections/components in the facilities’ electrical panels. Reports lead to important maintenance of facility electrical systems.</p> | \$10,000 |

ONGOING REQUESTS – 2026

| DEPARTMENT | DESCRIPTION OF REQUEST | AMOUNT |
|-------------------------------|---|-----------------|
| Engineering | <p>Register Easements on Private Property</p> <p>Several easements on private property have never been registered properly. We need an ongoing budget to address this as locations are identified.</p> | \$5,000 |
| Engineering | <p>Parking Lot Line Painting</p> <p>Regular line painting at all Town parking lots.</p> | \$7,000 |
| Parks | <p>Increased Training Requirements for Parks Staff</p> <p>An enhanced budget is required to accommodate continuing education requirements for specialized Parks tasks, such as those for the arborists, as well as pesticide applications and playground inspections.</p> | \$10,000 |
| Community Celebrations | <p>Additional Traffic Control for Parades / Events</p> <p>The need for additional traffic control for parades and other major events was identified in a staff report in June of 2025, following tragic events in Vancouver. This budget will provide more capacity for Town staff to support certain events where cost recovery from the event organizer is not feasible.</p> | \$5,000 |
| Community Celebrations | <p>Sidney Sparkles Parade After Party</p> <p>Request from Peninsula Celebrations Society (PCS) for funding for an event that would keep people in Sidney following the Sparkles Holiday Parade, to assist with traffic mitigation. This new event would have enough activities to attract a significant number of Parade attendees at the end of the night. For this to take place, and become an annual event, additional funding is required. PCS currently receives \$12,000 per year to organize events in Sidney.</p> | \$5,000 |
| Community Support | <p>Additional First Nations Initiatives</p> <p>The Town created a modest annual budget for First Nations relationship building activities several years ago. This budget needs to be enhanced to keep the efforts moving in a positive direction.</p> | \$30,000 |

ONGOING REQUESTS – 2026

| DEPARTMENT | DESCRIPTION OF REQUEST | AMOUNT |
|------------------------------------|--|---|
| Water & Sewer Utilities | <p>Increase Transfer to Water and Sewer Infrastructure Replacement Reserves</p> <p>Recent tenders for watermain replacement projects have identified a glaring need to increase the amount we are setting aside annually for renewing our critical infrastructure. This proposed increase will match the annual contribution to the Infrastructure Levy, which was a stated goal within the water rates structure approved several years ago.</p> <p>The Sewer fund is similarly in need of higher reserve contribution levels, to address the rising cost of infrastructure replacement. Both of these reserve contribution enhancements would be funded through increases in the annual levies, which are intended for this very purpose.</p> | <p>\$76,800 / \$63,650</p> <p>(\$0 tax impact - Water & Sewer Funds)</p> |

ONE-TIME REQUESTS – 2027 to 2030

| DEPARTMENT | DESCRIPTION OF REQUEST | AMOUNT |
|-----------------------------|---|---|
| Development Services | <p>2029/30 OCP Review (2027-2030)</p> <p>The next OCP Review is slated to be completed in 2029 and 2030. Rather than a one-time impact, staff are suggesting annual funding of \$50,000 be set aside over four years to fund the review.</p> | \$50,000 |
| Administration | <p>Strategic Planning Consultant (2027)</p> <p>We wish to hire a consultant to lead the newly elected Council in their initial strategic planning session in the first year of their term.</p> | \$10,000 |
| Engineering | <p>Downtown Parking Study (2027)</p> <p>Undertake an update of the Downtown Parking Study to assess existing parking conditions based on parking observations and data collection. The Study will act as an update to the previous study conducted in 2022/23. Strategies will be developed to guide parking management for the downtown area to deal with existing issues and future needs.</p> | \$50,000 |
| Engineering | <p>Review and Update Engineering Standards (2027)</p> <p>Update to review and encompass changes in engineering standards and requirements related to development of lands, servicing standards and infrastructure improvements, including small scale multi-unit housing.</p> | \$30,000 |
| Parks | <p>Resthaven Park Shoreline Restoration (2027)</p> <p>Placeholder funding in case a community group brings forward a pilot project to restore shoreline at Resthaven Park.</p> | <p>\$20,000</p> <p>(\$0 tax impact - Grant funded)</p> |

ONE-TIME REQUESTS – 2027 to 2030

| DEPARTMENT | DESCRIPTION OF REQUEST | AMOUNT |
|-------------------------------|--|---|
| Development Services | <p>Housing Needs Assessment (2028)</p> <p>Housing Needs Reports help communities better understand current and future housing needs by identifying existing and projected gaps in housing supply. Following Sidney’s completion of an interim report in 2024, Provincial legislation requires that the first regular Housing Needs Report be completed by December 31, 2028, and then updated every five years thereafter. This project will entail engaging consulting services for the data collection, analysis, and completion of the final Housing Needs Report as well as its presentation to Council following completion. Due to the technical nature of this report, specialized consulting services are required to undertake this project.</p> | \$25,000 |
| Administration | <p>Citizen Satisfaction Survey Update (2028)</p> <p>Undertake another syndicated survey on public satisfaction of municipal services, value received for taxes, and other related matters. This survey is intended to be repeated every 3 years.</p> | \$30,000 |
| Engineering | <p>Town Hall Exterior Painting (2028)</p> <p>All buildings require ongoing maintenance. The exterior of Town Hall requires repainting.</p> | \$50,000 |
| Environmental Projects | <p>State of the Environment Report (2029)</p> <p>Engage a consultant to assist with a baseline assessment of relevant environmental criteria. This data will be used to provide a solid grounding for an updated environmental section in the next version of the OCP.</p> | \$50,000 (\$0 tax impact - Grant funded) |
| Various | <p>Various Anticipated Projects (2028 to 2030)</p> <p>Supplemental requests tend to be front ended in each financial plan. The purpose of this estimate for future year requests is to ensure a more realistic look at future budget impacts.</p> | \$50,000 - \$150,000 |

ONGOING REQUESTS – 2027 to 2030

| DEPARTMENT | DESCRIPTION OF REQUEST | AMOUNT |
|------------------------|---|------------------|
| RCMP | <p>Vancouver Island Integrated Major Crime Unit Participation (starting 2027)</p> <p>Several policing jurisdictions on the South Island have been requesting an expansion of the joint Major Crime Unit to assist with the investigation of certain significant crimes that are beyond the resources of the smaller detachments. RCMP Island District are responding with plans to expand their service capacity to meet this demand. It is anticipated that a new service may be in place within the next two to three years.</p> | \$150,000 |
| Fire | <p>4th Overnight Firefighter (2027)</p> <p>Add a fourth firefighter to the overnight shift to ensure that we have a full complement that would allow us to effectively respond to fire incidents.</p> | \$69,000 |
| Human Resources | <p>Auxiliary Part-Time Assistance for Human Resources (2027)</p> <p>Hire summer or post-secondary co-op students each year to assist with Human Resources initiatives and provide support to HR Manager.</p> | \$18,000 |

Town of Sidney
2026-2030 Financial Plan

Water Operating Fund Summary

The Water Operating Fund, financed entirely through a Parcel Tax (Infrastructure Levy) and User Fees, provides for the purchase of bulk water from the CRD, as well as the maintenance and replacement of the distribution system.

In order to ensure the financial sustainability of the Water Utility, a new water rate structure was implemented for 2021. The first five years under the new rate structure produced the results we were expecting and hoping for. It appears that we are now collecting enough revenues each year to keep our annual operations sustainable, regardless of the level of water consumption.

There are three changes to Water Rates for 2026, as follows:

- There will be a 7% increase to the Consumption Charge, to offset the rate increase for the purchase of bulk water from the CRD and Saanich Peninsula Water Commission.
- The Fixed Charge on the quarterly utility bill will increase by \$0.50 per quarter to \$25.00, to keep up with increases in the fixed operating costs of the system.
- There will be a \$20 increase to the annual Infrastructure Levy (Parcel Tax), which is collected with the property tax notice. The new rate will be \$95. The full amount of additional revenue generated from this increase will be transferred to the Infrastructure Replacement Reserve.

When the rate structure was adopted, one of the goals was to match the amount collected through the Infrastructure Levy to the amount we are setting aside in our replacement reserve for the water system. This objective was achieved in 2025. The third increase listed above ensures that this methodology will continue.

Town of Sidney 2026 Financial Plan: Fund Summary

FUND: Water Operating Fund

DESCRIPTION: Operations of the Water Utility for the Town, with net funding from water user fees and parcel taxes.

PROGRAM DETAILS: Net operating expenditures for the Town of Sidney's Water Utility.

| FINANCIAL SUMMARY | Budget 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|--|-------------|------------|------------|------------|------------|------------|
| Other Revenue | | | | | | |
| TAXES | 490,200. | 621,205. | 639,841. | 659,036. | 678,807. | 699,171. |
| FEES, RATES & SERVICE CHARGES | 864,395. | 884,100. | 901,782. | 919,816. | 938,213. | 956,976. |
| RESERVE & INTERFUND TRANSFERS | 106,786. | 75,335. | 31,464. | 32,142. | 32,865. | 33,639. |
| OTHER REVENUE | 5,000. | 7,500. | 7,650. | 7,803. | 7,959. | 8,118. |
| Total Revenue before User Charges | 1,466,381. | 1,588,140. | 1,580,737. | 1,618,797. | 1,657,844. | 1,697,904. |
| Operating Expenditures | | | | | | |
| PERSONNEL | 400,683. | 412,571. | 421,935. | 431,521. | 441,333. | 451,378. |
| CONTRACTED SERVICES & EQUIPMENT | 99,480. | 100,060. | 56,671. | 57,804. | 58,959. | 60,137. |
| MATERIALS, SUPPLIES & EQUIPMENT | 1,669,625. | 1,888,625. | 1,926,397. | 1,964,925. | 2,004,223. | 2,044,306. |
| OTHER EXPENSES & ALLOCATIONS | 305,903. | 290,299. | 296,105. | 302,027. | 308,068. | 314,229. |
| RESERVE & INTERFUND TRANSFERS | 564,550. | 676,205. | 694,841. | 714,036. | 733,807. | 754,171. |
| Total Expenditures | 3,040,241. | 3,367,760. | 3,395,949. | 3,470,313. | 3,546,390. | 3,624,221. |
| VARIABLE CHARGES | 1,573,860. | 1,779,620. | 1,815,212. | 1,851,516. | 1,888,546. | 1,926,317. |
| Percentage Change | | 13.07% | 2.00% | 2.00% | 2.00% | 2.00% |

Town of Sidney 2026 Financial Plan: Fund Detail

FUND: Water Operating

| SUB-FUNCTION | 2025 Net Budget | 2026 Net Budget | 2027 Net Budget | 2028 Net Budget | 2029 Net Budget | 2030 Net Budget |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Net Expenditures | | | | | | |
| 81000-Water General Revenue | (2,842,741.) | (3,173,422.) | (3,270,489.) | (3,342,345.) | (3,415,862.) | (3,491,084.) |
| <i>change from prior year</i> | | (330,681.) | (97,067.) | (71,856.) | (73,517.) | (75,222.) |
| 81020-Water Administration | 1,996,997. | 2,208,055. | 2,280,716. | 2,327,488. | 2,375,233. | 2,423,967. |
| <i>change from prior year</i> | | 211,058. | 72,661. | 46,772. | 47,745. | 48,734. |
| 81030-Water Training | 18,580. | 23,580. | 24,052. | 24,534. | 25,025. | 25,525. |
| <i>change from prior year</i> | | 5,000. | 472. | 482. | 491. | 500. |
| 81050-Water Customer Billing & Collection | 37,775. | 40,663. | 41,476. | 42,305. | 43,151. | 44,014. |
| <i>change from prior year</i> | | 2,888. | 813. | 829. | 846. | 863. |
| 81110-Water Main Flushing | 32,420. | 32,420. | 33,068. | 33,730. | 34,404. | 35,093. |
| <i>change from prior year</i> | | . | 648. | 662. | 674. | 689. |
| 81120-Water Valve Maintenance | 25,552. | 25,552. | 26,063. | 26,584. | 27,115. | 27,657. |
| <i>change from prior year</i> | | . | 511. | 521. | 531. | 542. |
| 81140-Water System Repairs | 129,151. | 129,151. | 131,734. | 134,369. | 137,057. | 139,797. |
| <i>change from prior year</i> | | . | 2,583. | 2,635. | 2,688. | 2,740. |
| 81620-Water Buildings | 8,162. | 8,240. | 8,404. | 8,572. | 8,742. | 8,917. |
| <i>change from prior year</i> | | 78. | 164. | 168. | 170. | 175. |
| 81630-Water Small Tools & Safety Supplies | 7,883. | 7,883. | 8,029. | 8,178. | 8,329. | 8,483. |
| <i>change from prior year</i> | | . | 146. | 149. | 151. | 154. |
| 81640-Water Equipment | 5,253. | 5,255. | 5,360. | 5,468. | 5,577. | 5,689. |
| <i>change from prior year</i> | | 2. | 105. | 108. | 109. | 112. |
| 81650-Water Vehicles & Mobile Equipment | 16,418. | 16,418. | 16,746. | 17,081. | 17,422. | 17,771. |
| <i>change from prior year</i> | | . | 328. | 335. | 341. | 349. |
| 81710-Water Fiscal Services-Transfers | 564,550. | 676,205. | 694,841. | 714,036. | 733,807. | 754,171. |
| <i>change from prior year</i> | | 111,655. | 18,636. | 19,195. | 19,771. | 20,364. |
| Total Net Expenditures | . | . | . | . | . | . |
| <i>change from prior year</i> | | . | . | . | . | . |

2025 to 2026 Revenue & Expenditure Comparison by Function

| | Subfunction | 2025 Budget | | | 2026 Budget | | | Net | Comments |
|-----------|---|------------------|------------------|-------------|------------------|------------------|-------------|-----------|---|
| | | Revenues | Expenses | Net | Revenues | Expenses | Net | Change | |
| 81 | Water Operating | | | | | | | | |
| | 81000 Water-General Revenue | 2,842,741 | - | (2,842,741) | 3,173,422 | - | (3,173,422) | (330,681) | Includes 7% User Rate increase (Bulk Water) |
| | 81020 Water-Administration | 74,500 | 2,071,497 | 1,996,997 | 71,338 | 2,279,393 | 2,208,055 | 211,058 | Bulk Water increase |
| | 81030 Water-Training | - | 18,580 | 18,580 | - | 23,580 | 23,580 | 5,000 | |
| | 81050 Water-Customer Billing&Collect | - | 37,775 | 37,775 | - | 40,663 | 40,663 | 2,888 | |
| | 81110 Water-Flushing | - | 32,420 | 32,420 | - | 32,420 | 32,420 | - | |
| | 81120 Water-Valve Maintenance | - | 25,552 | 25,552 | - | 25,552 | 25,552 | - | |
| | 81140 Water-System Repairs | - | 129,151 | 129,151 | - | 129,151 | 129,151 | - | |
| | 81620 Water-Buildings | - | 8,162 | 8,162 | - | 8,240 | 8,240 | 78 | |
| | 81630 Water-Small Tools | - | 7,883 | 7,883 | - | 7,883 | 7,883 | - | |
| | 81640 Water-Equipment | - | 5,253 | 5,253 | - | 5,255 | 5,255 | 2 | |
| | 81650 Water-Vehicles | - | 16,418 | 16,418 | - | 16,418 | 16,418 | - | |
| | 81710 Water-Fiscal Services-Transfrs | - | 564,550 | 564,550 | - | 676,205 | 676,205 | 111,655 | Increase Reserve transfer. |
| | 81910 Water-Service Connections | 84,000 | 84,000 | - | 84,000 | 84,000 | - | - | |
| | 81920 WO-New Water Meters | 39,000 | 39,000 | - | 39,000 | 39,000 | - | - | |
| 81 | Water Operating | 3,040,241 | 3,040,241 | - | 3,367,760 | 3,367,760 | - | - | |

**Town of Sidney
2026-2030 Financial Plan**

Sewer Operating Fund Summary

The Sewer Operating Fund provides for Sidney's share of operating the Unified Treatment Plant, which has provided sewage treatment to the Peninsula for over 20 years, as well as the maintenance and replacement of the collection system.

The recent cost of infrastructure replacement projects has increased long-term cost projections for maintaining our Sewer assets, including both the collection mains and pump stations. To ensure that the Sewer Fund remains financially sustainable, the annual transfer to the replacement reserve needs to be increased over the next several years.

Total cost to operate the Sewer Utility is approximately \$200,000 higher in 2026, primarily due to increases in the Unified Treatment Plant cost and replacement reserve transfers. This increase is being funded from a combination of User Fees and the Infrastructure Replacement Levy.

A long-overdue review of the Sewer Rate structure was initiated in late 2025 and will be brought forward to Council in the first quarter of 2026. The goal of the review is to ensure financial sustainability by raising sufficient revenues in a way that is aligned with the utility's cost structure. If the proposed new rate structure – which follows on from a very successful Water rate structure implementation in 2021 – is approved, it will impact the mix of Sewer rate charges for the upcoming year.

Currently, the following rate changes are anticipated:

- The Infrastructure Levy (Parcel Tax) will be standardized for all types of property, and will be set at \$100 per parcel.
 - Currently, this rate is \$130 per individual parcel, and \$65 per strata unit.
- The minimum quarterly charge for Sewer will be replaced with a fixed charge per unit, similar to the change that was made for Water.
- The User Fee will change to a variable charge (again similar to Water) and will likely decrease from \$10.70 per 1,000 gallons of water used.

Town of Sidney 2026 Financial Plan: Fund Summary

FUND: Sewer Operating Fund

DESCRIPTION: Operations of the Sewer Utility for the Town, with net funding from sewer user fees and parcel taxes.

PROGRAM DETAILS: Net operating expenditures for the Town of Sidney's Sewer Utility.

| FINANCIAL SUMMARY | Budget 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|--|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Other Revenue | | | | | | |
| TAXES | 587,730. | 653,080. | 672,673. | 692,853. | 713,639. | 735,048. |
| FEES, RATES & SERVICE CHARGES | 35,700. | 36,500. | 35,700. | 36,414. | 37,142. | 37,884. |
| RESERVE & INTERFUND TRANSFERS | 5,000. | 5,000. | . | . | . | . |
| OTHER REVENUE | 7,000. | 7,000. | 7,140. | 7,283. | 7,429. | 7,578. |
| Total Revenue before User Charges | 635,430. | 701,580. | 715,513. | 736,550. | 758,210. | 780,510. |
| Operating Expenditures | | | | | | |
| PERSONNEL | 349,880. | 363,036. | 370,191. | 378,542. | 387,094. | 395,852. |
| CONTRACTED SERVICES & EQUIPMENT | 2,115,259. | 2,240,966. | 2,254,374. | 2,298,651. | 2,343,812. | 2,389,877. |
| MATERIALS, SUPPLIES & EQUIPMENT | 118,716. | 118,466. | 120,127. | 122,330. | 124,578. | 126,870. |
| OTHER EXPENSES & ALLOCATIONS | 97,020. | 99,051. | 99,502. | 101,492. | 103,522. | 105,592. |
| RESERVE & INTERFUND TRANSFERS | 415,109. | 445,050. | 546,600. | 651,200. | 758,900. | 779,900. |
| Total Expenditures | 3,095,984. | 3,266,569. | 3,390,794. | 3,552,215. | 3,717,906. | 3,798,091. |
| USER CHARGES | 2,460,554. | 2,564,989. | 2,675,281. | 2,815,665. | 2,959,696. | 3,017,581. |
| Percentage Change | | 4.24% | 4.30% | 5.25% | 5.12% | 1.96% |

| Town of Sidney 2026 Financial Plan: Fund Detail | | | | | | |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| FUND: Sewer Operating | | | | | | |
| SUB-FUNCTION | 2025 Net Budget | 2026 Net Budget | 2027 Net Budget | 2028 Net Budget | 2029 Net Budget | 2030 Net Budget |
| Net Expenditures | | | | | | |
| 82000-Sewer General Revenue | (3,055,284.) | (3,225,069.) | (3,355,094.) | (3,515,801.) | (3,680,764.) | (3,760,207.) |
| <i>change from prior year</i> | | (169,785.) | (130,025.) | (160,707.) | (164,963.) | (79,443.) |
| 82020-Sewer Administration | 240,498. | 245,098. | 251,114. | 257,283. | 263,612. | 270,103. |
| <i>change from prior year</i> | | 4,600. | 6,016. | 6,169. | 6,329. | 6,491. |
| 82030-Sewer Training | 16,657. | 19,845. | 20,242. | 20,647. | 21,060. | 21,481. |
| <i>change from prior year</i> | | 3,188. | 397. | 405. | 413. | 421. |
| 82050-Sewer Customer Billing & Collection | 7,016. | 7,016. | 7,156. | 7,298. | 7,444. | 7,592. |
| <i>change from prior year</i> | | . | 140. | 142. | 146. | 148. |
| 82110-Sewer Preventative Maintenance | 42,513. | 45,763. | 46,679. | 47,613. | 48,565. | 49,537. |
| <i>change from prior year</i> | | 3,250. | 916. | 934. | 952. | 972. |
| 82120-System Repairs/Inflow & Infiltration | 225,897. | 250,897. | 227,686. | 231,041. | 234,462. | 237,952. |
| <i>change from prior year</i> | | 25,000. | (23,211.) | 3,355. | 3,421. | 3,490. |
| 82210-Preventative Mtce-Lift Stations | 73,995. | 76,587. | 78,118. | 79,681. | 81,274. | 82,899. |
| <i>change from prior year</i> | | 2,592. | 1,531. | 1,563. | 1,593. | 1,625. |
| 82220-Repairs - Lift Stations | 33,964. | 33,964. | 34,644. | 35,337. | 36,044. | 36,765. |
| <i>change from prior year</i> | | . | 680. | 693. | 707. | 721. |
| 82630-Sewer Small Tools & Safety Supplies | 6,424. | 6,424. | 6,541. | 6,660. | 6,782. | 6,905. |
| <i>change from prior year</i> | | . | 117. | 119. | 122. | 123. |
| 82640-Sewer Equipment | 12,861. | 12,878. | 13,136. | 13,398. | 13,666. | 13,938. |
| <i>change from prior year</i> | | 17. | 258. | 262. | 268. | 272. |
| 82650-Sewer Vehicles & Mobile Equipment | 57,350. | 57,350. | 58,497. | 59,668. | 60,861. | 62,079. |
| <i>change from prior year</i> | | . | 1,147. | 1,171. | 1,193. | 1,218. |
| 82710-Sewer Fiscal Services - Transfers | 2,338,109. | 2,469,247. | 2,611,281. | 2,757,175. | 2,906,994. | 2,970,956. |
| <i>change from prior year</i> | | 131,138. | 142,034. | 145,894. | 149,819. | 63,962. |
| Total Net Expenditures | . | . | . | . | . | . |
| <i>change from prior year</i> | | . | . | . | . | . |

2025 to 2026 Revenue & Expenditure Comparison by Function

| Subfunction | 2025 Budget | | | 2026 Budget | | | Net | Comments |
|--------------------------------------|------------------|------------------|-------------|------------------|------------------|-------------|-----------|---|
| | Revenues | Expenses | Net | Revenues | Expenses | Net | Change | |
| 82 Sewer Operating | | | | | | | | |
| 82000 Sewer-General revenue | 3,055,284 | - | (3,055,284) | 3,225,069 | - | (3,225,069) | (169,785) | Rates review; Infrastructure Reserve levy |
| 82020 Sewer-Administration | 5,000 | 245,498 | 240,498 | - | 245,098 | 245,098 | 4,600 | |
| 82030 Sewer-Training | - | 16,657 | 16,657 | - | 19,845 | 19,845 | 3,188 | |
| 82050 Sewer-Customer Billing&Collect | - | 7,016 | 7,016 | - | 7,016 | 7,016 | - | |
| 82110 Sewer-Preventative Maintenance | - | 42,513 | 42,513 | - | 45,763 | 45,763 | 3,250 | |
| 82120 Sewer-Repairs/I&I | - | 225,897 | 225,897 | 5,000 | 255,897 | 250,897 | 25,000 | Supp: \$25K |
| 82210 Sewer-Lift Statn Prevnt Maint | - | 73,995 | 73,995 | - | 76,587 | 76,587 | 2,592 | |
| 82220 Sewer-Lift Station Repairs | - | 33,964 | 33,964 | - | 33,964 | 33,964 | - | |
| 82630 Sewer-Small Tools | - | 6,424 | 6,424 | - | 6,424 | 6,424 | - | |
| 82640 Sewer-Equipment | - | 12,861 | 12,861 | - | 12,878 | 12,878 | 17 | |
| 82650 Sewer-Vehicles | - | 57,350 | 57,350 | - | 57,350 | 57,350 | - | |
| 82710 Sewer-Fiscal Services-Tranfrs | - | 2,338,109 | 2,338,109 | - | 2,469,247 | 2,469,247 | 131,138 | Reserve Trsf & Treatment Plant Ops. |
| 82910 Connections | 32,000 | 32,000 | - | 32,000 | 32,000 | - | - | |
| 82920 Summergate Lift | 3,700 | 3,700 | - | 4,500 | 4,500 | - | - | |
| 82 Sewer Operating | 3,095,984 | 3,095,984 | - | 3,266,569 | 3,266,569 | - | - | |

CAPITAL BUDGETS

The Town undertakes varying levels of capital expenditure from year to year. These expenditures are generally for either the renewal or replacement of existing assets, such as our infrastructure network, or for the purchase and addition of new assets.

Capital expenditures are funded from a variety of sources, including internal reserves, grants, borrowing, and a certain amount of current taxes and user fees. The level of current taxes being applied to capital projects has been reduced over the past three years, as the Town took advantage of external funding sources; however, as those external sources are limited, the financial plan has included more property tax funding over the next five years, which has an impact on the proposed tax increase.

Included in this section are the following materials to support the capital budget in the 2026-2030 Financial Plan:

- 5-year listing of all projects to be undertaken.
- Capital projects by year for 2026. This shows total costs for the year, as well as the funding sources.

Please see a companion document for descriptions of all Capital projects in the 5-year financial plan.

5 Year Capital Project Listing

| Project - Description | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---------|---------|---------|-----------|-----------|
| ADM-08-001 - Annual Workspace Efficiency Upgrades | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| ADM-24-002 - Staff Gym Updates | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| COM-08-003 - Computer Replacement Plan | 251,000 | 176,000 | 173,000 | 17,000 | 160,000 |
| COM-09-003 - Computer Equipment Fund | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| POL-09-005 - RCMP Furnishings | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| POL-19-002 - RCMP Kitchen Upgrades | - | 15,000 | - | - | - |
| POL-20-003 - RCMP Window Replacement | - | - | - | 50,000 | - |
| POL-21-001 - RCMP Internal Door Security | - | - | 30,000 | - | - |
| POL-21-003 - RCMP Flooring Replacement | 30,000 | - | - | - | - |
| POL-22-001 - RCMP Miscellaneous Security Upgrades | - | - | - | - | 50,000 |
| FIR-08-003 - Fire Department Equipment | 26,750 | 26,750 | 26,750 | 26,750 | 26,750 |
| FIR-08-004 - Fire Vehicle Replacement Plan | - | - | 180,000 | 1,500,000 | - |
| FIR-21-002 - Fire Dept. In Station Alerting | - | 16,750 | - | - | - |
| ENG-08-003 - Engineering Equipment | 8,665 | 4,500 | 4,500 | 4,500 | 4,500 |
| PWG-08-005 - Underground Wiring | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| PWG-08-011 - Green Technology Applications | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| PWG-09-002 - Public Works Equipment | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| PWG-09-003 - Transportation Vehicles | 345,000 | 250,000 | 382,500 | 365,000 | 60,000 |
| PWG-16-003 - Public Works Administration Building Design | 200,000 | 200,000 | - | - | - |
| PWG-16-006 - Small Packer-Garbage Truck | - | 100,000 | - | - | - |
| PWG-17-003 - Public Works Wash Bay | 50,000 | - | - | - | - |
| PWG-19-001 - Annual Workspace Efficiency-Public Works/Parks | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| PWG-19-002 - Solar Panels-Iroquois Food Bank | - | - | - | - | 80,000 |
| PWG-25-001 - Town Hall Boiler Replacement | - | - | - | 250,000 | - |
| PWG-25-006 - Underground Inventory Storage Shelter | 25,000 | - | - | - | - |
| PWG-26-001 - Water fountain / mist station | 189,000 | - | - | - | - |
| PWG-26-002 - ArtSea building - exterior repairs | 15,000 | - | - | - | - |
| PWG-26-003 - GPR Scanning of Waterfront Walkway | 50,000 | - | - | - | - |
| PWG-26-005 - Left Turn Lane on Seventh St. for Access to Mariner Mall | - | 15,000 | - | - | - |
| PWG-26-006 - New Pre-Manufactured Office Module for Public Works | 450,000 | - | - | - | - |
| PWG-27-001 - Waterfront Wooden Bollard Replacement | - | 20,000 | 20,000 | 20,000 | 20,000 |
| PWG-27-002 - Bollard Lighting at Divers Point | - | 15,000 | - | - | - |
| PWG-28-001 - GNSS Receiver Replacement | - | - | 20,000 | - | - |
| PWG-29-001 - Town Streetlight at Northbrook and Weiler | - | - | - | 15,000 | - |
| PWG-29-002 - Mini Excavator | - | - | - | 50,000 | - |
| RDS-08-010 - Downtown Street Lighting | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| RDS-12-011 - Infrastructure Plan Projects Years 2-5 | - | 931,100 | - | 763,800 | 1,415,400 |
| RDS-15-006 - Infra Plan-Seventh Street Sidewalk, from Brethour Ave to Henry Ave | 149,500 | - | - | - | - |

5 Year Capital Project Listing (continued)

| Project - Description | 2026 | 2027 | 2028 | 2029 | 2030 |
|--|-----------|-----------|-----------|-----------|---------|
| RDS-16-001 - Downtown Curb Returns | 35,000 | 35,000 | 35,000 | - | - |
| RDS-16-030 - Utility Kiosk Beautification Wraps | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| RDS-18-015 - Street Light Replacement | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| RDS-19-002 - Canora Rd Improvements, Ocean Ave - Summergate Blvd | 100,000 | 1,009,000 | 1,985,600 | 1,889,500 | - |
| RDS-19-012 - Infra Plan Sidewalk, Curb, Paving – Malaview from 3rd to 5th | 538,000 | - | - | - | - |
| RDS-19-017 - Infra Plan-McDonald Park-Fire Lane#2-Pat Bay Hwy | 1,547,300 | - | - | - | - |
| RDS-21-002 - Infra Plan Henry, Fifth St to Fourth St | - | 112,400 | - | - | - |
| RDS-21-009 - James White-Pat Bay Hwy to Corner | - | - | - | 682,900 | - |
| RDS-22-006 - Miscellaneous Active Transportation Improvements | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| RDS-22-008 - Bike Racks | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| RDS-22-011 - Survey Monument Replacement and Maintenance | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| RDS-23-002 - Infra Plan Fifth St Sidewalk – Ocean to Weiler | 150,000 | - | - | - | - |
| RDS-24-005 - Beacon West Road Improvements | 86,000 | - | - | - | - |
| RDS-24-006 - Accessibility Improvements | 40,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| RDS-25-001 - Pathway Improvements Between Beacon Avenue West and Jahn | 60,000 | - | - | - | - |
| RDS-25-002 - Fifth St Bus Stop Improvements | 75,000 | - | - | - | - |
| RDS-25-005 - New Street Lighting James White Blvd/Sidney Ave | 100,000 | - | - | - | - |
| RDS-25-007 - Bus Stop Improvements | - | 5,000 | 5,000 | 5,000 | 5,000 |
| RDS-25-008 - Contract Patch Paving | 60,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| RDS-25-009 - Allbay Rd - Adding Gravel Shoulder | 25,000 | - | - | - | - |
| RDS-25-011 - White Birch Road Cul-de-Sac Improvements | 203,400 | - | - | - | - |
| RDS-26-001 - Beacon Avenue Traffic Signal Upgrades | 75,000 | 75,000 | 75,000 | - | - |
| RDS-26-002 - Infra Plan - Rothesay Paving, from Third St to End | 88,600 | - | - | - | - |
| RDS-26-003 - Infra Plan - Fifth St Curb and Sidewalk, from Malaview to Amelia | 406,800 | - | - | - | - |
| RDS-26-004 - Infra Plan - Ocean Ave W Curb and Sidewalk, from Canora to Barnes | 100,000 | - | 1,200,000 | - | - |
| RDS-26-005 - Infra Plan - Resthaven at Amelia Pedestrian Crossing | - | - | - | - | 64,400 |
| RDS-26-006 - Infra Plan - Third Street Road Work- Lovell to Whidby | 94,400 | - | - | - | - |
| RDS-26-008 - Paving Beacon and Resthaven - at Save-On Parking Lot Entrance | 15,000 | - | - | - | - |
| RDS-26-009 - Sidewalk at 10434 Bowerbank | - | 30,000 | - | - | - |
| RDS-26-010 - Veterans Crosswalk Repainting | 10,000 | - | - | - | - |
| RDS-27-001 - Streetlight Condition Assessment | - | 40,000 | - | - | - |
| TRN-26-001 - 9843 Fourth Street - New Driveway | 15,000 | 50,000 | - | - | - |
| DNP-13-002 - Ferry Terminal Marine Structures | - | - | - | 150,000 | - |
| DNP-13-003 - Ferry Terminal Building Improvements | - | - | - | 1,000,000 | - |
| DNP-15-001 - Bevan Fishing Pier Rehabilitation | - | - | 650,000 | - | - |
| DNP-22-001 - Griffith Wharf Removal | - | - | - | - | 150,000 |
| DNP-24-001 - Beacon Wharf Repairs | - | 450,000 | - | - | - |

5 Year Capital Project Listing (continued)

| Project - Description | 2026 | 2027 | 2028 | 2029 | 2030 |
|--|-----------|-----------|-----------|-----------|-----------|
| DNP-25-001 - Tulista Park Boat Launch Review and Maintenance Plan | 100,000 | - | - | - | - |
| DRA-12-003 - Infrastructure Plan Projects Years 2-5 | - | - | - | - | - |
| DRA-17-001 - Town Hall Foundation Drainage | - | - | - | 100,000 | - |
| DRA-18-003 - Infra Plan-McDonald Park Rd Storm | 399,700 | - | - | - | - |
| DRA-20-004 - Infra Plan-James White Drainage, Seventh St to Swiftsure PI | - | - | 1,198,900 | - | - |
| DRA-25-001 - 2021 Courser Dr Catch Basin | 60,000 | - | - | - | - |
| DRA-25-002 - Jahn Place Pathway Drain Replacement | 463,700 | - | - | - | - |
| DRA-25-004 - White Birch Road Storm Drain Repair | 549,100 | - | - | - | - |
| DRA-26-001 - Infra Plan - Skylark Lane Drainage | 86,600 | - | - | - | - |
| DRA-26-002 - Pat Bay Highway Ditch cleaning | 50,000 | - | - | - | - |
| PRK-08-005 - Parks Equipment | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| PRK-08-008 - Parks Vehicles | 230,000 | 60,000 | - | - | 85,000 |
| PRK-17-010 - Tulista Park Picnic Shelter Replacement | 148,780 | - | - | - | - |
| PRK-19-001 - Rathdown Park Redevelopment | 550,000 | - | - | - | 75,000 |
| PRK-19-005 - Mermaid Park- Playground Equipment | - | 30,000 | - | - | - |
| PRK-21-001 - Pickleball Courts | - | - | - | - | 250,000 |
| PRK-23-001 - Philip Brethour Park Design & Park Improvements | 471,000 | - | - | - | - |
| PRK-23-004 - Lochside Waterfront Walkway Hedge Replacement | 20,000 | 20,000 | 20,000 | - | - |
| PRK-24-002 - Iroquois Park - Pave Pathways | - | - | 120,000 | - | - |
| PRK-24-003 - Iroquois Park Shade Element | - | 75,000 | - | - | - |
| PRK-24-005 - Seaport Park - Replace Stairwell to Beach | 30,000 | - | - | - | - |
| PRK-24-008 - Accessible Beach Access | - | - | 30,000 | - | - |
| PRK-24-011 - Repair Aboveground Tree Wells on Beacon | 28,646 | - | - | - | - |
| PRK-25-001 - Replace Tulista Park Washrooms | - | - | 300,000 | - | - |
| PRK-25-002 - Resthaven Park Pathway Repaving | 60,000 | - | - | - | - |
| PRK-26-001 - Glass Beach Safety Improvements | 68,723 | - | - | - | - |
| PRK-26-002 - Eastview Park Landscape Refresh | - | - | 60,000 | - | - |
| PRK-26-003 - Iroquois Park Fenced Dog Area | 40,000 | - | - | - | - |
| PRK-27-001 - Beacon Park Shade Element | - | 75,000 | - | - | - |
| PRK-27-002 - Lochside Waterfront Walkway Slope Maintenance Equipment | - | 70,000 | - | - | - |
| PRK-27-003 - Iroquois Park Bottle Fill Station | - | 10,000 | - | - | - |
| PRK-27-004 - Eastview Park Boardwalk | - | - | - | 300,000 | - |
| PRK-30-001 - Totem Park Pole and Landscaping | - | - | - | - | 100,000 |
| SNR-24-001 - SHOAL Centre Kitchen Updates | - | 34,000 | - | - | - |
| SNR-24-002 - SHOAL Centre Building Updates | 10,000 | 56,000 | - | - | - |
| SNR-26-001 - SHOAL Centre Network Upgrades | 80,000 | - | - | - | - |
| | 9,251,164 | 4,247,000 | 6,756,750 | 7,429,950 | 2,786,550 |

5 Year Capital Project Listing (continued)

| Project - Description | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|-------------------|------------------|------------------|------------------|------------------|
| WAT-08-001 - Water Equipment | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| WAT-08-004 - Water Vehicles | - | 60,000 | 60,000 | - | - |
| WAT-12-003 - Infrastructure Plan Projects Years 2-5 | - | 653,100 | 1,131,400 | 842,800 | 894,800 |
| WAT-15-001 - Hydrant Upgrades | 26,950 | 10,000 | 10,000 | 10,000 | 10,000 |
| WAT-17-001 - Meter Replacement Program | 150,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| WAT-20-001 - Lochside Watermain Replacement | 70,000 | - | 112,500 | - | - |
| WAT-21-001 - Infra Plan Amelia, Fire Lane #3 to Easement | 785,000 | - | - | - | - |
| WAT-24-003 - Infra Plan Water-Shoreacres Road | - | 38,000 | - | - | - |
| WAT-25-001 - Watermain Replacement Weiler (Lochside - Hwy) | 470,000 | - | - | - | - |
| WAT-26-001 - Rothesay Watermain Replacement | 25,200 | - | - | - | - |
| WAT-28-001 - New Fire Hydrant Peter Grant Park | - | - | 40,000 | - | - |
| | 1,537,150 | 871,100 | 1,463,900 | 962,800 | 1,014,800 |
| SEW-08-001 - Sewer Equipment | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| SEW-08-004 - Sewer Vehicles | 100,000 | - | 20,000 | - | 75,000 |
| SEW-12-002 - Infrastructure Plan Projects Years 2-5 | - | 807,800 | 488,500 | 1,197,400 | 1,196,300 |
| SEW-15-001 - Pump Station Spare Pump | 10,000 | - | - | - | - |
| SEW-16-001 - Access Hatches-Pump Stations | 50,000 | - | - | - | - |
| SEW-18-003 - Infra Plan Sewer-Harbour Pump Station | 1,150,000 | 1,250,000 | - | - | - |
| SEW-20-002 - Infra Plan-James White Sewer, Seventh St to James White West | 265,000 | - | 785,000 | - | - |
| SEW-22-001 - Infra Plan Sewer Frost Ave, Pat Bay Hwy from SMH21 to SMH 22 | 200,000 | - | - | - | - |
| SEW-22-003 - Infra Plan Sewer Weiler Ave, Pat Bay Hwy from SMH86 to SMH87 | 200,000 | - | - | - | - |
| SEW-24-003 - Infra Plan Sewer - Mills Road | 200,000 | - | - | - | - |
| SEW-24-004 - Sewer Pump Stations | 320,300 | - | - | - | - |
| SEW-25-001 - Jahn Place Pathway Sewer Realignment | 200,000 | - | - | - | - |
| SEW-26-001 - Beacon Ave Sanitary Sewer Upgrade | 100,000 | - | - | - | - |
| | 2,805,300 | 2,067,800 | 1,303,500 | 1,207,400 | 1,281,300 |
| 134 Projects | 13,593,614 | 7,185,900 | 9,524,150 | 9,600,150 | 5,082,650 |

2026 Capital Projects with Funding Sources

| 2026 CAPITAL PROJECTS | Funding Sources | | | | | | | |
|--|-----------------|--------------------|--------|-----------|---------|---------|----------------|------------------|
| | Budget | Taxes / UB Fees | CFWD | Reserves | Grants | Debt | Fees/ Other | Total Funding |
| ADM-08-001 - Annual Workspace Efficiency Upgrades | 5,000 | 1,240 | 3,760 | - | | | | 5,000 |
| ADM-24-002 - Staff Gym Updates | 2,500 | 2,500 | | - | | | | 2,500 |
| COM-08-003 - Computer Replacement Plan | 251,000 | | | 251,000 | | | | 251,000 |
| COM-09-003 - Computer Equipment Fund | 5,000 | 5,000 | | - | | | | 5,000 |
| POL-09-005 - RCMP Furnishings | 15,000 | | 9,530 | - | | | 5,470 | 15,000 |
| POL-21-003 - RCMP Flooring Replacement | 30,000 | 1,328 | 13,065 | - | 4,667 | | 10,940 | 30,000 |
| FIR-08-003 - Fire Department Equipment | 26,750 | 25,195 | 1,555 | - | | | | 26,750 |
| ENG-08-003 - Engineering Equipment | 8,665 | 5,525 | 3,140 | - | | | | 8,665 |
| PWG-08-005 - Underground Wiring | 20,000 | 10,000 | 10,000 | - | | | | 20,000 |
| PWG-08-011 - Green Technology Applications | 10,000 | | | 10,000 | | | | 10,000 |
| PWG-09-002 - Public Works Equipment | 10,000 | 5,040 | 4,960 | - | | | | 10,000 |
| PWG-09-003 - Transportation Vehicles | 345,000 | | | 345,000 | | | | 345,000 |
| PWG-16-003 - Public Works Yard Design | 200,000 | | 14,600 | 30,400 | 155,000 | | | 200,000 |
| PWG-17-003 - Public Works Wash Bay | 50,000 | | | 50,000 | | | | 50,000 |
| PWG-19-001 - Annual Workspace Efficiency-Public Works/Parks | 3,000 | | 3,000 | - | | | | 3,000 |
| PWG-25-006 - Underground Inventory Storage Shelter | 25,000 | | | 25,000 | | | | 25,000 |
| PWG-26-001 - Water Fountain / Mist Station | 189,000 | | 11,689 | 30,311 | 126,000 | | 21,000 | 189,000 |
| PWG-26-002 - ArtSea Building - Exterior Repairs | 15,000 | 15,000 | | - | | | | 15,000 |
| PWG-26-003 - GPR scanning of Waterfront Walkway | 50,000 | | | 50,000 | | | | 50,000 |
| PWG-26-006 - New Pre-Manufactured Office Module for Public Works | 450,000 | | | - | | 450,000 | | 450,000 |
| RDS-08-010 - Downtown Street Lighting | 30,000 | 30,000 | | - | | | | 30,000 |
| RDS-15-006 - Infra Plan-Seventh Street SW, Brethour to Henry | 149,500 | | | 149,500 | | | | 149,500 |
| RDS-16-001 - Downtown Curb Returns | 35,000 | | | 35,000 | | | | 35,000 |
| RDS-16-030 - Utility Kiosk Beautification Wraps | 15,000 | | | 15,000 | | | | 15,000 |
| RDS-18-015 - Street Light Replacement | 20,000 | | 7,735 | 12,265 | | | | 20,000 |
| RDS-19-002 - Canora Rd Improvements, Ocean Ave - Summergate | 100,000 | | | 100,000 | | | | 100,000 |
| RDS-19-012 - Infra Plan SW, Curb, Paving – Malaview from 3rd to 5th | 538,000 | | | 538,000 | | | | 538,000 |
| RDS-19-017 - Infra Plan-McDonald Park-Fire Lane#2-Pat Bay Hwy | 1,547,300 | | | 1,547,300 | | | | 1,547,300 |
| RDS-22-011 - Survey Monument Replacement and Maintenance | 10,000 | 10,000 | | - | | | | 10,000 |
| RDS-22-006 - Miscellaneous Active Transportation Improvements | 30,000 | | | 19,000 | 11,000 | | | 30,000 |
| RDS-22-008 - Bike Racks | 5,000 | | | 2,500 | | | 2,500 | 5,000 |
| RDS-23-002 - Infra Plan Fifth St Sidewalk – Ocean to Weiler | 150,000 | | | 130,000 | | | 20,000 | 150,000 |
| RDS-24-005 - Beacon West Road Improvements | 86,000 | | | 86,000 | | | | 86,000 |
| RDS-24-006 - Accessibility Improvements | 40,000 | 20,000 | | 20,000 | | | | 40,000 |
| RDS-25-001 - Pathway Improvements - Beacon Avenue W. - Jahn Place | 60,000 | | | 60,000 | | | | 60,000 |
| RDS-25-002 - Fifth St Bus Stop Improvements | 75,000 | | | 75,000 | | | | 75,000 |
| RDS-25-005 - New Street Lighting James White Blvd/Sidney Ave | 100,000 | | | 100,000 | | | | 100,000 |
| RDS-25-008 - Contract Patch Paving | 60,000 | | | 60,000 | | | | 60,000 |
| RDS-25-009 - Allbay Rd - Adding Gravel Shoulder | 25,000 | | | 25,000 | | | | 25,000 |
| RDS-25-011 - White Birch Road Cul-de-Sac Improvements | 203,400 | | 60,000 | 143,400 | | | | 203,400 |
| RDS-26-001 - Beacon Avenue Traffic Signal Upgrades | 75,000 | | | 75,000 | | | | 75,000 |
| RDS-26-002 - Infra Plan - Rothesay Paving, from Third St to end | 88,600 | | | 88,600 | | | | 88,600 |
| RDS-26-003 - Infra Plan -Fifth St Curb and Sidewalk, Malaview to Amelia | 406,800 | | | - | | 406,800 | | 406,800 |
| RDS-26-004 - Infra Plan - Ocean Ave W Curb and SW, Canora to Barnes | 100,000 | | | - | | 100,000 | | 100,000 |
| RDS-26-006 - Infra Plan - Third Street Road Work- Lovell to Whidby | 94,400 | | | 94,400 | | | | 94,400 |
| RDS-26-008 - Paving Beacon and Resthaven - at Save-On Parking Lot Entrance | 15,000 | | | 15,000 | | | | 15,000 |
| RDS-26-010 - Veterans Crosswalk Repainting | 10,000 | 10,000 | | - | | | | 10,000 |

2026 Capital Projects with Funding Sources

| 2026 CAPITAL PROJECTS | Funding Sources | | | | | | | Total |
|---|-------------------|--------------------|----------------|-------------------|------------------|----------------|----------------|-------------------|
| | Budget | Taxes / UB Fees | CFWD | Reserves | Grants | Debt | Fees/ Other | |
| TRN-26-001 - 9843 Fourth Street - New Driveway | 15,000 | | | 15,000 | | | | 15,000 |
| DNP-25-001 - Tulista Park Boat Launch Review and Maintenance Plan | 100,000 | | | 50,000 | | | 50,000 | 100,000 |
| DRA-18-003 - Infra Plan-McDonald Park Rd Storm | 399,700 | | | 399,700 | | | | 399,700 |
| DRA-25-001 - 2021 Courser Dr Catch Basin | 60,000 | | | 60,000 | | | | 60,000 |
| DRA-25-002 - Jahn Place Pathway Drain Replacement | 463,700 | | | 463,700 | | | | 463,700 |
| DRA-25-004 - White Birch Road Storm Drain Repair | 549,100 | | | 539,100 | | | 10,000 | 549,100 |
| DRA-26-001 - Infra Plan - Skylark Lane Drainage | 86,600 | | | 86,600 | | | | 86,600 |
| DRA-26-002 - Pat Bay Highway Ditch cleaning | 50,000 | | | 50,000 | | | | 50,000 |
| PRK-08-005 - Parks Equipment | 10,000 | 3,500 | 6,500 | - | | | | 10,000 |
| PRK-08-008 - Parks Vehicles | 230,000 | | | 230,000 | | | | 230,000 |
| PRK-17-010 - Tulista Park Picnic Shelter Replacement | 148,780 | | | 148,780 | | | | 148,780 |
| PRK-19-001 - Rathdown Park Redevelopment | 550,000 | | | 460,000 | | | 90,000 | 550,000 |
| PRK-23-001 - Philip Brethour Park Design & Park Improvements | 471,000 | | | 471,000 | | | | 471,000 |
| PRK-23-004 - Lochside Waterfront Walkway Hedge Replacement | 20,000 | 20,000 | | - | | | | 20,000 |
| PRK-24-005 - Seaport Park - Replace Stairwell to Beach | 30,000 | 20,000 | 10,000 | - | | | | 30,000 |
| PRK-24-011 - Repair Aboveground Tree Wells on Beacon | 28,646 | | | 28,646 | | | | 28,646 |
| PRK-25-002 - Resthaven Park Pathway Repaving | 60,000 | | | 60,000 | | | | 60,000 |
| PRK-26-001 - Glass Beach Safety Improvements | 68,723 | | 18,723 | 50,000 | | | | 68,723 |
| PRK-26-003 - Iroquois Park Fenced Dog Area | 40,000 | | | 40,000 | | | | 40,000 |
| SNR-24-002 - SHOAL Centre Building Updates | 10,000 | | | 10,000 | | | | 10,000 |
| SNR-26-001 - SHOAL Centre Network Upgrades | 80,000 | | | 80,000 | | | | 80,000 |
| | 9,251,164 | 184,328 | 178,257 | 7,425,202 | 296,667 | 956,800 | 209,910 | 9,251,164 |
| WAT-08-001 - Water Equipment | 10,000 | 1,000 | 9,000 | - | | | | 10,000 |
| WAT-15-001 - Hydrant Upgrades | 26,950 | 10,000 | 16,950 | - | | | | 26,950 |
| WAT-17-001 - Meter Replacement Program | 150,000 | | | 150,000 | | | | 150,000 |
| WAT-20-001 - Lochside Watermain Replacement | 70,000 | | | 70,000 | | | | 70,000 |
| WAT-21-001 - Infra Plan Amelia, Fire Lane #3 to Easement | 785,000 | | | 785,000 | | | | 785,000 |
| WAT-25-001 - Watermain Replacement Weiler (Lochside - Hwy) | 470,000 | | | 470,000 | | | | 470,000 |
| WAT-26-001 - Rothesay Watermain replacement | 25,200 | | | 25,200 | | | | 25,200 |
| | 1,537,150 | 11,000 | 25,950 | 1,500,200 | - | - | - | 1,537,150 |
| SEW-08-001 - Sewer Equipment | 10,000 | 9,600 | 400 | - | | | | 10,000 |
| SEW-08-004 - Sewer Vehicles | 100,000 | | | 100,000 | | | | 100,000 |
| SEW-15-001 - Pump Station Spare Pump | 10,000 | | 10,000 | - | | | | 10,000 |
| SEW-16-001 - Access Hatches-Pump Stations | 50,000 | | 50,000 | - | | | | 50,000 |
| SEW-18-003 - Infra Plan Sewer-Harbour Pump Station | 1,150,000 | | | 150,000 | 1,000,000 | | | 1,150,000 |
| SEW-20-002 - Infra Plan-James White Sewer, Seventh St to James White West | 265,000 | | | 265,000 | | | | 265,000 |
| SEW-22-001 - Infra Plan Sewer Frost Ave, Pat Bay Hwy from SMH21 to SMH 22 | 200,000 | | | 200,000 | | | | 200,000 |
| SEW-22-003 - Infra Plan Sewer Weiler Ave, Pat Bay Hwy from SMH86 to SMH87 | 200,000 | | | 200,000 | | | | 200,000 |
| SEW-24-003 - Infra Plan Sewer - Mills Road | 200,000 | | | 200,000 | | | | 200,000 |
| SEW-24-004 - Sewer Pump Stations | 320,300 | | | 320,300 | | | | 320,300 |
| SEW-25-001 - Jahn Place Pathway Sewer Realignment | 200,000 | | | 200,000 | | | | 200,000 |
| SEW-26-001 - Beacon Ave Sanitary Sewer Upgrade | 100,000 | | | 100,000 | | | | 100,000 |
| | 2,805,300 | 9,600 | 60,400 | 1,735,300 | 1,000,000 | - | - | 2,805,300 |
| | 13,593,614 | 204,928 | 264,607 | 10,660,702 | 1,296,667 | 956,800 | 209,910 | 13,593,614 |

